

Freedom of Information Act 2000 disclosure log entry

Reference

17-18057

Date sent

08/06/2017

Subject

Special Purpose Vehicles

Details of enquiry

I am researching the use of Special Purpose Vehicles (SPVs) within the NHS, for this please provide a response to the below questions under the FOI act.

1. Does the trust have an Special Purpose Vehicle (SPV)?

If so, please provide the following details for **all SPVs** held by the trust

- a. Registered name
- b. Date incorporated
- c. What was the agreed function/purpose of the SPV?
- d. Who owns shared capital? (Please list all entities and the % of capital held by each)
- e. How much VAT was recovered during 2015/16 from the use of the SPV?
- f. What was the SPVs Income Surplus for 2015/16?
- g. Has the SPV been disclosed to HMRC?

2. Is the trust considering the establishment of an SPV?

If so, please provide the following details for **all planned SPVs**

- a. What are the proposed functions/purpose of the SPV?

- b. How much VAT is expected to be recovered from the use of an SPV?

Response Sent

Your request for information, as detailed in your email below, has been considered and the information requested is as follows:

1. The Tavistock and Portman NHS Foundation Trust does not have a Special Purpose Vehicle (SPV)

2. The Trust is not currently considering the establishment of an SPV.