

Ref. No: 2095  
Date: 07/10/25  
Subject: Late payments

## REQUEST

### Information on late payment

This is a request under FOIA for details of instances in which Mersey and West Lancashire Teaching Hospitals NHS Trust (including, where applicable, any agencies, bodies, or units for which it is ultimately responsible for supplier payments) has failed to pay its suppliers on time, thereby causing liabilities for late payment compensation and/or interest on late payments to be incurred for the public purse.

As the Government has made clear, late payment remains a significant issue for business and a drag on the UK economy as a whole. It is clear that, despite what the law says, many suppliers have not received timely payment or the interest and compensation for late payment to which they are entitled by statute.

Public authorities must keep information on payment in order to comply with their legal obligations, and there is a public interest in ensuring both compliance and that unpaid interest and compensation is recovered from public authorities. If proper records are kept as they ought to be, then information in this respect ought readily to be available.

The information requested below is not confidential, and its disclosure under FOIA is not capable of adversely affecting any party's commercial interests. This is because this request is aimed at data about late payment liabilities that have in fact arisen: the disclosure of this data cannot cause any additional liability to arise. We therefore do not anticipate any reasonable grounds for refusing this request.

In any event, there is strong public interest in transparency about these matters. Relevant factors in this respect include: enhancing public understanding and scrutiny of issues of significant importance to stewardship of the public purse and to economic growth; facilitating an informed debate about compliance by your authority with its contractual obligations and with Government policy; helping businesses that suffer from late payment (many of

which are small and medium-sized enterprises), and encouraging improvements in payment practices by public authorities such as yours.

## **Request**

With the above points in mind, we request under FOIA that you provide, (preferably in Microsoft Excel or an equivalent machine-readable format) the following information in respect of suppliers which were not paid in within 30 days for the period starting 1 April 2019 to the date of this request:

1. **Supplier Name**
2. **Invoice Date**
3. **Gross Invoice Value**
4. **Payment Date**
5. **Late Payment Compensation or Interest Paid (if any)**

## **Clarification:**

We reiterate that this request:

(a) is limited to information which should (if proper records are kept) be readily available from a purchase ledger system and should therefore be possible to retrieve without any difficulty and without imposing any significant burden;

(b) relates to organisations (not individuals) who are entitled to be paid out of public funds for public services, and we do not require the disclosure of any personal information of any individual person;

(c) does not require the disclosure of any confidential information or information to the production of which there could be any other lawful objection.

## **Compliance Assistance:**

While we do not anticipate any grounds on which the requested information can lawfully be withheld, we nonetheless remind you of your duty under section 16 of FOIA to advise and assist requesters.

If you consider that it may be impracticable to provide all the requested information within the statutory timescales, then we shall be pleased to discuss with you the reasons for this, and to see what steps may reasonably be taken in order the address these.

For example, we would be content to receive the information in several parts, in another convenient format (such as that which you may already have), or to prioritise (such as by the provision of greater value items, or by date).

If there be any other steps which you think could reasonably assist in providing the information, or refining the request, then please let me know.

## Please note

1. If there is any aspect you are struggling with or require clarification, I am happy to assist. I've now had the same dataset fulfilled by over 540 public bodies, so I may be able to help if needed.
2. A number of responses I have received have, on their own initiative, included additional fields beyond those I requested, which provide helpful context to late payments. Examples of such fields include:
  - Invoice due date
  - Invoice received date
  - Invoice approved date
  - Invoice payment terms
  - Reason for invoice query/dispute/delay

If these exist in your system (or anything similar) please include in your reply.

## RESPONSE

Thank you for your request dated 07/10/25 in which you asked for details of instances where Mersey and West Lancashire Teaching Hospitals NHS Trust failed to pay suppliers on time, including supplier names, invoice dates, gross invoice values, payment dates, and any late payment compensation or interest paid.

After careful consideration, we are withholding the requested information under Section 31(1)(a) of the Freedom of Information Act 2000, which exempts information if its disclosure would, or would be likely to, prejudice the prevention or detection of crime.

The information you have requested includes supplier names, invoice dates, payment dates, and values. While this may appear administrative, disclosure of these details could be exploited by malicious actors to facilitate mandate fraud, a form of financial crime where fraudsters impersonate legitimate suppliers and attempt to divert payments by submitting fraudulent bank detail changes.

Providing detailed payment patterns and supplier identities would significantly increase the risk of successful fraud attempts against the Trust. NHS

organisations have been targeted by such fraud schemes, and the risk is real and substantial.

Section 31 is a qualified exemption, so we have considered the balance of public interest:

Factors in favour of disclosure:

- Transparency and accountability in public spending.
- Public confidence in financial governance and supplier payment practices.
- Supporting informed debate on compliance with payment obligations.

Factors in favour of maintaining the exemption:

- Preventing mandate fraud and protecting NHS funds.
- Safeguarding resources for patient care and service delivery.
- Avoiding financial loss, reputational damage, and diversion of resources to investigate and recover losses.
- Deterring criminal activity by limiting access to operational financial data.

On balance, we consider that the public interest in preventing crime and protecting public funds outweighs the interest in disclosure.

We recognise your interest in transparency and would like to point you to our published contracts register, which although does not provide you with all the information, does provide a substantial amount of information

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