



**Biffa Limited**  
Portland House  
Bickenhill Lane  
Birmingham  
B37 7BQ

Tel 0121 661 6710  
Fax 0121 782 8754  
Web [www.biffa.co.uk](http://www.biffa.co.uk)

To whom it may concern

23 February 2010

Innovation LLP - Lexis Nexis Taxation Awards 2010.

I first met informally with John Messore and Peter Moroz of Innovation LLP in mid-2008 as a result of a personal recommendation. Several ideas were presented by John and Peter and I was very impressed by the professionalism and enthusiasm shown. These ideas were developed at a subsequent meeting by our third major contact, Russell Powis, Chairman of Innovation LLP.

As well as some conventional ideas, Innovation LLP also touched on some new ideas which were not within the 'knowledge-sphere' of the 'Big 4'. The whole approach of Innovation LLP was very novel and refreshing and we have enjoyed a real 'partnering' approach. This was a very welcome change.

One of Innovation LLP's unique ideas was the fuel card optimiser plan (FFO). This ticked a number of boxes for the company especially, in the current climate, the potential to save costs thereby increasing bottom line profits in a challenging environment. This also gave the opportunity to enhance staff take home pay, making the solution doubly attractive.

FFO was not particularly a 'tax led' project for Biffa. The stakeholder group / project team was very large and of a multi-disciplinary nature. Innovation LLP proved time again their specialist knowledge in this overall project area and took time to explain in great detail to the whole project team and relevant stakeholders the fundamentals of FFO and the legal framework within which it sits. They made this complex area of law very accessible to experts and non-experts alike.

We find that Innovation LLP are very responsive to client needs, turning around information and queries in an efficient manner and are always available and frequently come to our offices to go over detail face to face, which we find to be invaluable, and at no additional fee. Importantly, our contacts throughout the entire implementation and ongoing running of the project remained as John, Peter and Russell; a welcome change from the leveraging of work frequently seen in the tax arena.

The result is that the company has retained company fuel cards during a harsh recession, made savings on every company car and ensured that no company car driver is personally worse off. Indeed as promised by Innovation LLP, many of our drivers are actually financially better off under FFO. Another benefit of FFO is that accurate business mileage records are now maintained by the drivers, who are now actively managing their car and mileage data to ensure it is up to date and accurate.

Prior to working with Innovation LLP, (and no doubt due to my own 'Big 4' background), I had a view that to obtain sound tax advice, one needed to speak to a Big 4 advisor. The quality of client service received from Innovation LLP has in my view shown this to not always necessarily be the case, i.e. there are some boutique firms that can compete with the Big 4 in terms of technical excellence - so much so that we have retained the services on Innovation LLP for future years FFO work.

As a result of the above, I am very pleased to recommend the work and Partners of Innovation LLP.

Julian Bowden-Williams  
Head of Tax and Treasury  
Biffa Limited