

## **Freedom of Information Act 2000 (FOIA)**

### **Decision notice**

**Date:** 16 November 2017

**Public Authority:** Bracknell Forest Council  
**Address:** Easthampstead House  
Town Square  
Bracknell  
Berks  
RG12 1AQ

#### **Decision (including any steps ordered)**

---

1. The complainant has requested information with regards to financial information and Adult Social Care and Housing. Bracknell Forest Council (the council) provided some information and advised it did not hold the remaining requested information.
2. The Commissioner's decision is that the council holds no further information other than that already provided.
3. The Commissioner does not require the council to take any steps.

#### **Request and response**

---

4. On 27 June 2016, after reviewing the council's online accounts, the complainant requested the following information from the council:
  - i. "Please provide the cash amounts spent on adult social for the last 5 years
  - ii. Plus the budget for 2016/17
  - iii. Plus what extra 2% adult social care addition has been based on (particularly interested in whether its been added the total council tax, which would include parish precepts etc..."
5. The council responded on the 4 August 2016. For the first part of his request the council advised that it does not account on a cash basis, but

on an accrual basis, so is unable to identify what its cash expenditure is on care.

6. For the second part of the request the council provided the budget amount and for the third part, the council explained that the two percent has been based upon the council's council tax, excluding all precepts stating it has been used to meet demand and inflationary pressures within adult social care.
7. On the same day, the complainant queried the council's response advising that he wanted the accruals (total expenditure and income).
8. He also wanted to know how he could complain about the 2016/17 budget reducing by over £4 million from last year.
9. Then on the 25 August 2016 the complainant requested the following:
  - 1) "What is the extra 2% added on budgetted [sic] for (your answer of inflation and demand is not an acceptable one). I did receive [sic] a partial response from Councillor [sic] *[name redacted]* which was "bag of a cigarette packet" type one, which made no mathematical sense. Equally he was unaware of the BFBC draft financial statement from where I had drawn my numbers.
  - 2) Current positions of the new head of health, housing and adult services (apparently *[name redacted]*), together [sic] with and void periods of employment for this period, and head of re-enablement.
  - 3) Still waiting for the more detailed adult services accounts from 2010 to current time.
  - 4) Why ASC annual report gross expenditure doesn't match the BFBC's published financial statements.
  - 5) The numbers sent to government to comply with the 2% extra added, as required by the budget
  - 6) Why the annual financial leaflet does not match the financial statements.
  - 7) Why does the financial leaflet not separately itemise adult services as required by the budget.
  - 8) Why does the asc budget not include the extra £6 million it must do and what are BFBC doing about it."

He added with a separate email on the same day:

- 9) "How has all this got past the auditors and will BFBC be seeking a refund?"
- 10) "Is the last 2013 breakdown of adult social care staff still valid? I understand from Councillor [sic] *[name redacted]* and should be public by the end of the month. Can you please send me a copy when available, especially since the old one has disappeared (still pointed to by your website, but the links fail)."
10. The council responded on the 31 August 2016. For part 1 of the request the council repeated its response to part 1 of his 27 June 2016 request. It provided the requested name for part 2.
11. For parts 3 and 5 the council stated he had already been provided with this information.
12. For parts 4, 6, 7 and 8 did not consider these to be requests for recorded information
13. On 31 August 2016, the complainant contacted the council as he was not satisfied with its response to his request and pointed out that the council had not responded to part 9 and 10 of his request.
14. On 1 September 2016, the council responded to the complainant's request parts 9 and 10. It advised that part 9 was not a request for recorded information and for part 10 the council provided a link to its latest Adult and Social Care Housing organisation structure chart dated July 2016.
15. The council carried out an internal review on the 28 September 2016 upholding its original responses to the 27 June 2016 and 25 August 2016 requests.

### **Scope of the case**

---

16. The complainant contacted the Commissioner on 3 October 2016 to complain about the way his request for information had been handled, specifically his 25 August 2016 request, stating *"I've asked ten questions and have only had one partially answered"*.
17. The Commissioner considers the scope of the case is to determine whether the council has provided all the information it holds with regards to the 25 August 2016 request and determine whether parts 4, 6, 7, 8, and 9 are requests for recorded information or not.

## **Reasons for decision**

---

### **Parts 4, 6, 7, 8 and 9 of 25 August 2016 request**

18. The council has determined that these parts of the complainant's request are not actually requests for recorded information but requests for opinions and explanations.
19. The FOIA only requires public authorities to provide recorded information on request unless it is exempt from disclosure. Public authorities are not required to create new information to satisfy a request or respond to questions or give opinions and explanations that are not already held in recorded form.
20. The Commissioner has reviewed these parts of the complainant's request and is satisfied that they are not requests for information. They are questions seeking explanations with regards to the council's finances.
21. The Commissioner is therefore unable to consider parts 4, 6, 7, 8 and 9 of 25 August 2016 request any further as they are not requests for recorded information.

### **Section 1 of the FOIA – Information held/ not held**

22. The Commissioner has now gone on to consider parts 1, 2, 3, 5 and 10 of the complainant's 25 August 2016 request.
23. Section 1 of the FOIA states that any person making a request for information to a public authority is entitled to be informed in writing whether it holds information within the scope of the request, and if so, to have that information communicated to him.
24. Where there is some dispute between the amount of information identified by a public authority and the amount of information that a complainant believed may be held, the Commissioner, following the lead of a number of First-tier Tribunal decisions must decide whether, on the balance of probabilities, the public authority holds any information within the scope of the request (or was held at the time of the request).
25. For part 1, 3 and 5 of the complainant's request, the council has reiterated to the Commissioner that it holds no further information other than the responses it provided to the complainant's 27 June 2016 request.

26. With regards to part 2 of the request, the complainant has stated he is happy with the names provided but the council has not advised who filled any 'void periods' of employment.
27. The council has responded to the Commissioner on this to advise that these positions have been continuous since 2010.
28. For part 10 of the request, the council provided a link:  
<https://www.bracknell-forest.gov.uk/aschh-structure-chart-july-16.pdf>
29. When checked by the Commissioner, the link was broken. The council has advised it was a valid working link until December 2016 and has since been replaced with a new link: <https://files.bracknell-forest.gov.uk/sites/bracknell/documents/aschh-structure-chart-december-2016.pdf?BNUt.yI08HXLjLFAa5BLREyGZ90DfI5r>
30. This link appears, to the Commissioner, to provide the information requested for part 10 which structures the adult social care staff.
31. The Commissioner has also asked the council to explain the searches it has carried out in order to determine that no other information is held.
32. The council has told the Commissioner that it is aware that it does not account for expenditure and income on a cash basis, but an accruals basis as this is what it is required to do.
33. The complainant has told the Commissioner that he had a meeting with the council's treasurer and accounts person who told him that the requested information is available but not generally published.
34. In response to this, the council has advised the Commissioner that it's Chief Officer for Commissioning and Resources in Adult Social Care, Health and Housing and the Senior Departmental Accountant reviewed the original request.
35. Both are qualified accountants aware of the accounting regime in place and would be responsible for the information held in the council systems in respect of the accruals enquiries.
36. With regards to the complainant's requests in relation to the precept levies, the council referred this to its Corporate Finance Department who undertook the calculations necessary to determine the level of precept to be charged.
37. The council has told the Commissioner that the information held is stored electronically in its general ledger and in spreadsheets and the council's officers involved in responding would not have needed to carry

out the searches for the information it was unable to provide as it would have been known by them that the council did not hold the information.

38. The council has confirmed to the Commissioner that no information has been deleted or destroyed and that all financial records held are held for a period of 6 years.
39. The council has advised the Commissioner that there is no business purposes or statutory requirements requiring them to hold or create the information it does not hold.
40. On review of the above, the Commissioner sees that the complainant believes he has found discrepancies in the council's finances and so is attempting to uncover why. However, the council is only required to provide the information it holds in recorded form and if that information does not offer the explanations he is after, then the Commissioner cannot order the council to create new information to satisfy his query or provide an explanation to the figures.
41. The Commissioner can only make a determination on whether or not the information held has been provided or not.
42. Having said this, the council has chosen to provide the Commissioner with an explanation as to why the financial figures may not appear to add up. It has said that there are several sets of financial information which are not necessarily compatible with each other on immediate viewing.
43. Firstly there is a difference between a budget and an actual figure. A budget figure is set in advance of the financial year, and is the amount of money set aside to spend on a particular policy or activity.
44. An actual figure is the amount that turned out to actually be spent on that policy or activity after the end of the financial year. The budget figure and actual figure will not turn out to be the same. The council says it does not hold recorded information giving this explanation.
45. Another difference that will occur is that services will be allocated money in the budget that can be spent on the activities that service engages in, but will not reflect the total costs of that service.
46. The council gives the example of social care, stating that the money in the budget pays for social workers, or to purchase support on behalf of people. The total cost of the service will also include a share of the costs of the council officers, or of the running of payroll, and a wide range of corporate overheads such as finance, IT, legal services and others.

47. The council explained to the Commissioner that these costs will be reflected in some financial statements, such as the council's statement of accounts, because of accounting rules that the council says it must and does comply with.
48. On consideration of these explanations and the council's responses to the Commissioner's enquiries, the Commissioner is satisfied that, on the balance of probabilities, the council holds no further recorded information falling within the scope of the requests other than that already provided.

## Right of appeal

---

49. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)  
GRC & GRP Tribunals,  
PO Box 9300,  
LEICESTER,  
LE1 8DJ

Tel: 0300 1234504

Fax: 0870 739 5836

Email: [GRC@hmcts.gsi.gov.uk](mailto:GRC@hmcts.gsi.gov.uk)

Website: [www.justice.gov.uk/tribunals/general-regulatory-chamber](http://www.justice.gov.uk/tribunals/general-regulatory-chamber)

50. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
51. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

**Signed .....**

**Andrew White**  
**Group Manager**  
**Information Commissioner's Office**  
**Wycliffe House**  
**Water Lane**  
**Wilmslow**  
**Cheshire**  
**SK9 5AF**