

## Freedom of Information Act 2000 (FOIA)

### Decision notice

**Date:** 21 July 2022

**Public Authority:** Potto Parish Council

**Address:** [pottopc@btinternet.com](mailto:pottopc@btinternet.com)

#### Decision (including any steps ordered)

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1. The complainant has requested information relating to Potto Parish Council's asset register. Potto Parish Council provided the complainant with a copy of the asset register but advised that no other financial information is held.
2. The Commissioner's decision is that, on the balance of probabilities, Potto Parish Council does not hold any further information falling within the scope of the request. The Commissioner does not require any further steps to be taken as a result of this decision notice.

#### Request and response

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3. On 9 December 2020, the complainant wrote to Potto Parish Council and requested the following information:

"I see the asset register was agreed in the June minutes, but I can't find it anywhere, so can you send me a copy please?"
4. Potto Parish Council responded on 14 December 2020 providing a copy of its asset register.
5. The complainant wrote to Potto Parish Council on 17 December 2020 asking the following:

"Where is the paid/cost price, current valuation and annual depreciation recorded (on this asset register or elsewhere) for each of these Council assets?"
6. The complainant wrote to Potto Parish Council on 16 January 2021, chasing a response to their email of 17 December 2020 and requesting a

review of its handling of their request for information of 9 December 2020.

7. Following an internal review, Potto Parish Council wrote to the complainant on 26 January 2021 stating:

“The cost price is noted in the ledger on [sic] other values are recorded.”

8. On 6 February 2021, the complainant wrote to Potto Parish Council asking the following:

“Asset register. Thanks for a copy of the asset register but you say the financial details are on a separate ledger. Please can I have a copy of this ledger?”

9. Potto Parish Council responded on 10 February 2021 stating the following:

“The assets of potto parish council are a combination of procured items, inherited items, donated items and consumables over different years therefore the complete financial information is not available.”

10. On 22 March 2021, the complainant sent Potto Parish Council an FOI reminder letter.

11. Potto Parish Council responded to the complainant on 25 March 2021, reiterating the response provided in its email of 10 February 2021 and provided a copy of the email sent to the complainant on 26 January 2021.

12. Following advice from the Commissioner, the complainant wrote to Potto Parish Council on 17 August 2021 stating:

“I am still waiting for a copy of the ledger, which you confirm you hold and is part of the Council's asset register. I ask politely yet again - please send me a copy of your 'ledger'.”

13. Following an internal review, Potto Parish Council wrote to the complainant on 23 August 2021 providing a copy of the 2020/2021 Asset Register with estimated values and stated:

“The assets of Potto Parish Council are a combination of procured items, inherited items, donated items and consumables over different years therefore the complete financial information is not available.”

14. The complainant responded to Potto Parish Council on 26 August 2021 stating:

"The ledger. In your further response of 23 Aug, you again ignore my request for the ledger entirely. You sent me yet another copy of the asset register and yet another copy of your words about 'complete financial information is not available'. I think it is now clear to everyone you are being unhelpful and obstructive.

I think the FOI regulations require you to send me this ledger promptly, because you confirmed you held it on 26th Jan. I also see on the 'what-do-they-know' website that you told [name redacted] on 29 July 2021 that you send this ledger to your internal auditor, because it's part of the annual accounts.

If there is more than one version of this ledger because of updates, please send me full and complete copies of your ledger, as when it was used during the last 2 annual internal audits. Please do not send me any other information - I request the ledger only."

## Scope of the case

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15. The complainant contacted the Commissioner on 23 March 2021 to complain about the way their request for information had been handled. In particular, the complainant remains dissatisfied about Potto Parish Council not providing them with a copy of the requested ledger.
16. The Commissioner should explain that the right of access under FOIA is to information, rather than specific documents.
17. The Commissioner therefore considers the scope of this case is to determine whether Potto Parish Council holds any additional information that has not already been disclosed in relation to the current values of Potto Parish Council's assets (ie the value of the assets with depreciation taken into account, rather than just the cost price of those assets).

## Reasons for decision

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### Section 1 – general right of access

18. Section 1(1) of FOIA says that an individual who asks for information from a public authority is entitled to (a) be informed whether the authority holds the information and (b) if the information is held, and is

not exempt from disclosure, to have that information communicated to them.

19. Where there is some dispute between the amount of information the public authority states it holds and the amount of information that a complainant believes might be held, the Commissioner, in accordance with a number of First-Tier Tribunal decisions, applies the civil standard of the "balance of probabilities".
20. It is important to explain that FOIA does not require public authorities to generate information or to answer questions, provide explanations or give opinions, unless this is recorded information that they already hold.
21. The Commissioner asked Potto Parish Council to confirm whether or not it held a further, additional ledger to the asset register it has already provided the complainant. Potto Parish Council confirmed that it does not hold any additional ledger other than the annual asset register it has provided the complainant. It explained that the purchase of each item will be recorded in its minutes at the time of approval for the purchase and each year's purchases are recorded in the annual accounts. Other than that, no separate ledger is held by Potto Parish Council.
22. The Commissioner also asked Potto Parish Council to explain what it was referring to in its response of 26 January 2021, as the complainant believes they were informed at this time that the additional financial information they required was held in a separate ledger to the asset register provided.
23. Potto Parish Council referred to its response of 26 January 2021 where it is stated that "The cost priced is noted in the ledger no other values are recorded". Potto Parish Council has stated that this response was clearly referring to the asset register it had already disclosed to the complainant.
24. Potto Parish Council stated that it reviewed the matter again at the Commissioner's request and confirmed that no additional ledger is held. The only recorded information it holds of the description specified in the complainant's request is the asset register that it provided the complainant.
25. The Commissioner wrote to the complainant on 2 February 2022, outlining Potto Parish Council's response and asking whether they still remained dissatisfied with the matter.
26. The complainant responded on 28 February 2022, raising four points about Potto Parish Council's response to their complaint.

**Point one**

27. The complainant has explained that Potto Parish Council's internal auditor signs-off the audit report each year and this report is published as part of Potto Parish Council's annual accounts.
28. The complainant has referred to question H on page 3 of the internal audit report for the Financial Year 2019/2020 which shows the auditor has ticked the "Yes" box. The complainant understands that the "Yes" tick shows that the auditor has checked and verified that "the asset registers were complete, accurate and properly maintained."
29. The complainant understands that the asset register document for the Financial Year 2019/2020 is not complete, because "TBC" is written in lieu of the value of each asset, so the auditor must have audited the asset values that were written somewhere else, such as in the ledger.
30. The complainant is therefore of the view that the auditor must have seen and checked the exact financial asset values they have requested.
31. Potto Parish Council has explained that it provided the complainant with a copy of the Asset Register for 2020/2021 with its email dated 23 August 2021. Potto Parish Council has explained that this clearly shows the value of the individual assets on the register. Potto Parish Council has clarified that when the complainant requested the Asset Register for 2020/2021 in December 2020, it was before the final documentation for the 2020/2021 financial year had been completed and therefore the values were noted as TBC.
32. The complainant has responded to Potto Parish Council's explanation stating that it had not provided, or confirmed that it does not hold, any financial or value information for any of the assets listed in their 2019/2020 and earlier asset registers.
33. The Commissioner has reviewed the request correspondence as outlined in paragraphs 3 to 14 of this decision notice, and notes that the complainant has not requested the asset register and financial information for 2019/2020 and earlier years. The complainant requested the asset register that was agreed in the June 2020 minutes and the financial information relating to that asset register.
34. Potto Parish Council has confirmed that it has provided the complainant with the asset register that was agreed in the June 2020 minutes, which is the 2020/2021 asset register, and it has also confirmed that it does not hold any further financial information regarding its assets.

**Point two**

35. The complainant has also referred to question 9 of Potto Parish Council's Accounting Statement in which it added up and published the total value of its assets for its Financial Year 2019/2020 annual accounts. The complainant is therefore of the view that Potto Parish Council does hold the requested information otherwise the Accounting Statement, signed by Potto Parish Council as true and accurate, has data known to be false.
36. Potto Parish Council has explained that it has provided the complainant with the requested information to support their request on multiple occasions.
37. The complainant has responded to Potto Parish Council's explanation confirming it had not provided the requested information. The complainant understands that Potto Parish Council has to respond to their request stating whether or not the requested information is held.
38. The complainant stated that Potto Parish Council has not provided, or confirmed that it does not hold, any financial information used to calculate the total value of its assets, as published in question 9 of their 2019/2020 and earlier years accounting statements.
39. As the Commissioner explained under point one above, the complainant has not requested the asset register and financial information for 2019/2020 and earlier years. The complainant requested the asset register that was agreed in the June 2020 minutes and the financial information relating to that asset register.
40. Potto Parish Council has confirmed that it has provided the complainant with the asset register that was agreed in the June 2020 minutes, which is the 2020/2021 asset register, and it has also confirmed that it does not hold any further financial information regarding its assets.

**Point three**

41. The complainant has referred to a request made by another individual to Potto Parish Council on the "whatdotheyknow" website titled "Meeting minutes" on 29 July 2021. The complainant has explained that in Potto Parish Council's response to this request, it listed the documents it has and sends for internal audit. The complainant has stated that the list clearly includes a document called a "ledger" and it has another separate document called an "asset register."
42. The complainant therefore understands that Potto Parish Council published in July 2021 that it had a ledger and used it for internal auditing.

43. Potto Parish Council explained that it has provided the requested information to the complainant on a number of occasions and has no further information on the subject of assets other than what has already been provided or explained to the complainant. Potto Parish Council has clarified that the "ledger" mentioned in the 29 July 2021 whatdotheyknow request is the ledger of expenditure of Potto Parish Council for the financial period and is not an Asset Register. Potto Parish Council has confirmed that the "ledger" and "asset register" are two completely different documents.
44. The complainant responded to Potto Parish Council's explanation stating that it has now clarified that the "ledger" is really the "annual Expenditure over £100" document.
45. The complainant has again referred to the request to Potto Parish Council on the "whatdotheyknow" website titled "Meeting minutes" on 29 July 2021 in which Potto Parish Council's list of documents that it claims to send to their Internal Auditor includes one titled "Declaration of Expenses over £100" and another document is titled the "Ledger". In the complainant's view these are obviously quite different and separate documents.
46. The complainant stated that Potto Parish Council has previously claimed multiple times that the asset registers (up to 2019/2020) did not have financial values, because the values were shown on a separate ledger. The complainant is of the view that this ledger cannot be the Expenditure over £100 document, because this only shows cost prices/expenditure for any brand new assets purchased during a particular year.
47. The complainant went on to explain that it is a completely different document, and it has nothing to do with the current value of all the Potto Parish Council's existing assets, which may depreciate over time. They believe it is this current value that should be shown on each annual asset register (or ledger, if it existed), which is updated every year.
48. The complainant is therefore of the view that Potto Parish Council does not hold a specific document called or titled "Ledger".
49. The Commissioner has listed the documents he understands Potto Parish Council holds in paragraph 56 of this decision notice. Having reviewed the first listed document (the document that Potto Parish Council referred to as "The Ledger" in the 29 July 2021 whatdotheyknow request), the Commissioner is satisfied that this information is simply a record of Potto Parish Council's income and expenditure over a financial year and is the document that it refers to as the "ledger".

**Point four**

50. The complainant has referred to Potto Parish Council's submission to the Commissioner dated 1 February 2022, which states:

"As per our response to [complainant's name redacted] on the 26/01/2021; "The cost price is noted in the ledger no other values are recorded". This clearly refers to the Asset Register provided to [complainant's name redacted]."

The complainant has indicated their disagreement that the statement "the cost price is noted in the ledger" clearly refers to the asset register."

51. Potto Parish Council has explained that there appears to be some confusion as to the difference between Ledgers and Asset Registers. Potto Parish Council has clarified that the Ledger records Potto Parish Council's income and expenditure over a financial year, and the Asset Register is a record of Potto Parish Council's fixed assets.
52. The complainant has responded to Potto Parish Council's explanation stating that it claimed in January 2021 that the cost prices [of assets] are noted in the ledger (which it says clearly means the asset register) and now it is claiming that the ledger really means the Expenditure over £100 document.
53. Having reviewed the documentation held by Potto Parish Council, the Commissioner is satisfied that the document Potto Parish Council refers to as the "ledger" is the document that records Potto Parish Council's income and expenditure over a financial year and not the "Expenditure over £100" document.

**Outstanding information**

54. The Commissioner understands that the information that the complainant considers to remain outstanding is the current values of Potto Parish Council's assets (ie the value of the assets with depreciation taken into account, rather than just the cost price of those assets as recorded in the asset register).
55. The Commissioner also notes that there appears to be some confusion over the use of the word "ledger" and what this refers to in different communications. Potto Parish Council has clarified that when it used the term "ledger" in its communication to the complainant of 6 February 2021, it was actually referring to the Asset Register that it had already provided, and not the document it subsequently referred to in the 29 July 2021 whatdotheyknow request.



56. Based on the information Potto Parish Council has provided, the Commissioner understands that Potto Parish Council holds the following documents:
- i. A document that records Potto Parish Council's income and expenditure over a financial year – this is the document that Potto Parish Council referred to as "The Ledger" in the 29 July 2021 whatdotheyknow request;
  - ii. A document that records Potto Parish Council's fixed assets (the "Asset Register" that has already been provided to the complainant); and
  - iii. A document that records each year's purchases.
57. The Commissioner asked Potto Parish Council to provide him with copies of these documents so that he could determine whether they contained any further information on the value of the assets in the Asset Register to that which has already been provided to the complainant.
58. Having reviewed the information in the first listed document (the document that Potto Parish Council referred to as "The Ledger" in the 29 July 2021 whatdotheyknow request), the Commissioner is satisfied that this information is simply a record of Potto Parish Council's income and expenditure over a financial year and does not contain any further information on the values of Potto Parish Council's assets to that which was provided to the complainant in the Asset Register.
59. Potto Parish Council has explained that the third listed document (the document that records each year's purchases) is a published document outlining any expense made over £100 annually as part of the Annual Return. This document is also posted each year for public inspection and available on Potto Parish Council's website at:
- <https://www.potto.org.uk/ppc.php>
60. Having reviewed the information in the third document, the Commissioner is satisfied that this information is a record of any expenses over £100 and again does not contain any further information on the values of Potto Parish Council's assets to that which has already been provided to the complainant in the Asset Register.
61. The Commissioner asked Potto Parish Council if it holds any further information relating to the current value of the assets listed in the Asset Register.
62. Potto Parish Council responded with the following:

“Regarding the current value of assets in our register, these are not all known as some of the assets have been inherited, donated etc, therefore only estimated replacement values are shown where known. Assets also depreciate over time therefore the asset register is only a register of known assets in the parish for which the parish council has a responsibility, the values can only ever be indicative.”

63. The Commissioner wrote to the complainant on the 9 June 2022 outlining Potto Parish Council’s response and provided a preliminary view that, on the balance of probabilities, Potto Parish Council does not hold any further information in relation to value of its assets, further to the information it has provided to the complainant in its Asset Register. The Commissioner is therefore satisfied that it has complied with its obligations under FOIA when responding to the request.
64. The Commissioner appreciates that the complainant believes Potto Parish Council should hold further information. However, FOIA is to do with transparency of information **held** by public authorities. It gives an individual the right to access recorded information held by public authorities at the time the request for that information is made. FOIA does not cover whether public authorities should hold information - it only provides access where information is held.
65. The Commissioner notes that there appears to be some confusion over the use of the word “ledger” and what this refers to in different communications. Potto Parish Council has clarified that when it used the term “ledger” in its communication to the complainant, it was actually referring to the Asset Register that it had already provided, and not the document it subsequently referred to in the 29 July 2021 whatdotheyknow request. The Commissioner is satisfied that when Potto Parish Council referred to “the ledger” in its email of the 26 January 2021 that it meant Potto Parish Council’s “Asset Register”.

## **Section 10 – Time for compliance**

66. The complainant is of the view that Potto Parish Council has breached section 10 of FOIA because it has taken since December 2020 to confirm that what they consider to be the two critical items of outstanding information are not held.
67. Section 10(1) of FOIA states that a public authority shall respond to information requests promptly and, in any event, no later than 20 working days from receipt.
68. In this case, the complainant submitted their request to Potto Parish Council on 9 December 2020 and the requested information was

provided on 17 December 2020. The Commissioner notes that, from receipt of request, Potto Parish Council took eight working days to respond to the request for information.

69. With regards to the complainant's email dated 17 December 2020, as this email was disputing the information Potto Parish Council provided, the Commissioner considers this email to be a request for internal review, not a further request for information.
70. The Commissioner is therefore satisfied that Potto Parish Council has complied with section 10 of FOIA.

### **Other matters**

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71. The Commissioner notes the confusion over the use of the word "ledger" and would remind Potto Parish Council to ensure that it is clear when communicating with applicants about the information that it holds.
72. Applicants often do not know what information is held by a public authority or what specific documents are called. Indeed, finding this out is one of the purposes of FOIA. It is therefore important for public authorities to be consistent in how they refer to documentation to avoid confusion.

## Right of appeal

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73. 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: 0203 936 8963

Fax: 0870 739 5836

Email: [grc@justice.gov.uk](mailto:grc@justice.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)

74. 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.
75. 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 .....**

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