

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

### **Decision notice**

**Date:** 2 March 2023

**Public Authority:** **East Lindsey District Council**  
**Tedder Hall**  
**Manby Park**  
**Louth**  
**Lincolnshire**  
**LN11 8UP**

### **Decision**

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1. The complainant asked four questions about a BID Revenue Account. East Lindsey District Council (the "Council") answered the request explaining that some of the information was either not held due to the way it was reported or simply did not exist.
2. The Commissioner's decision is that the public authority has provided all the information it holds in recorded form, and on the balance of probabilities, the Council did not hold any further information in scope of the request.
3. No steps are required as a result of this decision notice.

## Request and response

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4. The complainant made the following information request to the Council on 24 October 2022:

“What was the balance of the Authority's BID Revenue Account at close of business on 31/8/2022

Please provide details of all amounts credited to and debited from the BID Revenue Account since the BID Arrangements came to an end on 31/8/2022, including the payers/payees.

Has ELDC complied with Regulation 14(c) and (d) of the Business Improvement Districts (England) Regulations 2004?

If so, please provide details of the minimum amount payable to previous levy payers.”
5. The Council responded on 21 November 2022 and answered each point in turn with an explanation for the specific answers at points 3 and 4.
6. On the same day, the complainant stated that the Council had not answered their questions as posed and requested an internal review.
7. The Council’s internal review of 22 December 2022 explained further their response and reiterated that they had disclosed all the information held at the time in scope of the request.

## Reasons for decision

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8. This reasoning covers whether the Council is correct when it says that it has disclosed all the information it held at the time in scope of the request.
9. The Commissioner understands that the requester in this case is asking for specific information about the Bid Revenue Account administered by the Council. The Commissioner’s role is to determine whether the Council disclosed all the information in scope of the request under FOIA.
10. The complainant has said: “I cannot dispute that the information that they have provided is correct, but I made a request for specific information, and, while ELDC has accepted that it does have it, they have not provided it to me nor given me a valid reason for not doing so.” They also cited a previous decision notice: [IC-177524-P2R1](#).

11. During the Commissioner's investigation the Council has further explained its response and said: "I can confirm that the Council considers it has answered the questions from recorded information and provided that information and explanations to assist." And "This account does not present in the same way as a Personal bank account which would show monies in and out and does not include individual credits or debits from levy payers. This is why a summary table of movements on Levy payer accounts was provided as the requester said he was trying to establish if levy payers had had a refund. I can confirm that levy payers have not been issued refunds as the account is not yet reconciled. I am advised by finance colleagues that individual transactions are not recorded on that account in the way that the requester suggests."
12. The Council further explained that: "The Council has not made any refunds to levy payers. As the BID Revenue Account has not been reconciled for the year there are no 'credits' to the Account that can be refunded. Overall, I do feel the Council answered the questions and tried to assist with information to explain, due to the fact that the requester had made an assumption as to how the account 'worked.' For clarity, the ONLY refunds that have been made are to levy payers (from their levy accounts) where there was a genuine overpayment sitting on those individual accounts. The information provided at the time was correct, with an explanation and further information to assist the requester who had assumed the BID Revenue Account would show individual transactions (for Levy payers) which it does not."
13. It also explained that the requester has assumed the account was closed, however, this is not the case. The reconciliation of this account has not yet occurred, and no refunds have been made under the quoted regulations.
14. It is not the Commissioner's responsibility to determine whether a public authority ought to hold further information, or whether the information it does hold is adequate for the purpose it serves. His only role is to determine whether the public authority does, as a matter of fact, hold further information in recorded form.
15. There is no requirement for the Council to create information in order to answer the requesters questions, their obligation is to supply information they held at the time of the request. From the information provided to him, in this case, the Commissioner is satisfied that, on the balance of probabilities, the Council supplied all the relevant information in scope, at the time of the request.
16. It therefore follows, that the Council has complied with section 1(1) of FOIA.

## Right of appeal

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17. 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@justice.gov.uk](mailto:grc@justice.gov.uk)

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

18. 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.
19. 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

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