



Scottish Information
Commissioner
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Decision Notice 029/2026

Acquisition costs and dates of assets

Authority: South Ayrshire Council
Case Ref: 202501048

Summary

The Applicant asked the Authority for information on from its asset register. The Authority disclosed some of the information requested but informed the Applicant that it did not hold the acquisition costs and dates for most of its assets. It also informed the Applicant that locating the historic acquisition costs data it did hold would exceed the upper cost limit under FOISA. The Commissioner investigated and found that the Authority complied with FOISA in responding to the Applicant's request.

Relevant statutory provisions

Freedom of Information (Scotland) Act 2002 (FOISA) sections 1(1), (2), (4) and (6) (General entitlement); 12 (Excessive cost of compliance); 15 (Duty to provide advice and assistance); 17(1) (Notice that information not held); 47(1) and (2) (Application for decision by Commissioner).

The Environmental Information (Scotland) Regulations 2004 (the EIRs) regulations 2(1) (definition of "the Act", "applicant", "the Commissioner" and "environmental information") (Interpretation); 5(1) (Duty to make environmental information available on request); 17(1), (2)(a), (b) and (f) (Enforcement and appeal provisions).

Background

1. On 28 March 2025, the Applicant made a request for information to the Authority. He asked for "a copy of the asset register from the finance system showing at least: description of asset, location, ID number, date of acquisition, acquisition cost, current NBV, cost centre and Directorate name."

2. The Authority responded on 25 April 2025. It disclosed some of the information requested to the Applicant but advised him that it did not hold any information on acquisition costs and dates.
3. Later that day, the Applicant wrote to the Authority requesting a review of its decision. He said that it was incorrect for the Authority to say that it did not hold any information on acquisition costs and dates as every financial asset ledger held this information because it was required to calculate the annual depreciation charge.
4. On 28 April 2025, the Authority wrote to the Applicant to request clarification of the dissatisfaction he expressed in his requirement for review. Specifically, it asked the Applicant whether he considered that it did hold information on acquisition costs and dates and that section 17(1) of FOISA therefore did not apply.
5. The Applicant responded later that day. He said that it was an accounting requirement to record the acquisition cost and date of every asset and he was therefore certain that the Authority held this information. He explained that the data the Authority had disclosed to him included the cost centre code and the Net Book Value (NBV), which is calculated from the acquisition cost less depreciation charges – without an acquisition cost, it would not be possible to calculate the NBV.
6. The Authority notified the Applicant of the outcome of its review on 28 May 2025, in the following terms:
 - it did not specifically record the acquisition costs and dates of all Authority assets and, accordingly, section 17(1) of FOISA applied. It said this information was not recorded in a central location and to ascertain the original acquisition costs and dates of each asset would require the creation of new information, as it would require the complex judgment of its solicitors and archivists.
 - it had considered information it recorded centrally and informed the Applicant that it held some “historic costs” data in a database. However, it said that the cost of providing this information would exceed the upper cost limit under FOISA.
7. On 3 July 2025, the Applicant wrote to the Commissioner, applying for a decision in terms of section 47(1) of FOISA. The Applicant stated that he was dissatisfied with the outcome of the Authority’s review because it was nonsensical that the Authority could not readily provide this information as it would be unable to calculate the depreciation charge in its financial ledger without it.

Investigation

8. The Commissioner determined that the application complied with section 47(2) of FOISA and that he had the power to carry out an investigation.
9. On 1 August 2025, the Authority was notified in writing that the Applicant had made a valid application.
10. Section 49(3)(a) of FOISA requires the Commissioner to give public authorities an opportunity to provide comments on an application. The Authority was invited to comment on this application and to answer specific questions, related to how the Authority had

established what information it held falling within the scope of the request and its justification for applying section 12(1) of FOISA to part of the request.

Commissioner's analysis and findings

11. The Commissioner has considered all of the submissions made to him by the Applicant and the Authority.

Whether the information is environmental

12. During the investigation, the Authority advised the Commissioner that it considered some of the information it held (relating to land and buildings) to be environmental and that it should have considered this information under the EIRs. It explained it would have refused the request for this information under the exception in regulation 10(4)(b) of the EIRs.
13. Environmental information is defined in regulation 2(1) of the EIRs. Where information falls within the scope of regulation 2(1) of the EIRs, a person has a right to access it (and the public authority has a corresponding obligation to respond) under the EIRs, subject to the various restrictions and exceptions contained in the EIRs.
14. The Commissioner has carefully considered the Authority's submission, together with the terms of the request and the nature of the information requested. Having done so, he is not satisfied that the information in question is properly considered to be environmental information, as defined in regulation 2(1) of the EIRs.
15. While, clearly, the date of acquisition and acquisition price of land or buildings can, in other circumstances, be properly considered to be environmental information, the Commissioner does not consider there to be any particular environmental aspect to the information requested by the Applicant in this context, which relates to the Authority's accounting and asset management systems.
16. The Commissioner is therefore satisfied that the Authority was entitled to respond to the request under FOISA. He will consider this case, in what follows, solely in terms of FOISA.

Information requested

17. The Authority said that it categorised assets in two ways:
 - Category (a): the original value of an asset, uploaded to Asset Register during its implementation. This initial upload commenced in financial year 2014/15, with the system becoming operational in financial year 2015/16. The information was sourced from previous Authority financial records that were no longer held in line with financial record retention scheduling. This "historic cost" might or might not represent "acquisition cost" (where "acquisition" is deemed as being the original purchase price of the asset).
 - Category (b): the initial value of any new assets created or purchased since the implementation of the Asset Register.
18. The Authority said that it did not specifically record which category its assets fell into. Each individual record would therefore require manual verification to establish the historic cost information and split this into either category (a) or category (b) assets.

Section 12(1) of FOISA – Excessive cost of compliance

19. Section 12(1) of FOISA provides that a Scottish public authority is not obliged to comply with a request for information where the estimated cost of doing so would exceed the relevant amount prescribed in the Fees Regulations. This amount is currently £600 (see regulation 5). Consequently, the Commissioner has no power to require the disclosure of information should he find that the cost of responding to a request for that information would exceed this sum.
20. The projected costs a Scottish public authority can consider in relation to a request for information are, according to regulation 3 of the Fees Regulations, the total costs (whether direct or indirect) it reasonably estimates it will incur in locating, retrieving and providing the information requested, in accordance with Part 1 of FOISA.
21. The authority may not charge for the cost of determining whether it:
 - (i) actually holds the information, or
 - (ii) whether or not it should provide the information.
22. The maximum hourly rate the authority can charge for staff time is £15 per hour.

The Applicant's submissions

23. The Applicant said it was nonsensical that the Authority could not readily provide this information as it would be unable to calculate the depreciation of assets and thus their NBV without it.

The Authority's submissions

24. The Authority said that it held the acquisition price of category (b) assets. However, it explained that it would need to manually check each asset to determine whether it fell into category (a) or (b). It said that limited further "diligence checking" would be required for category (b) assets, but further – and far more detailed – diligence would be required for those assets subsequently categorised as (a), to establish the required information from other sources to establish a true acquisition cost.
25. The Authority carried out a sample exercise to obtain and verify this information and found that it took around 25 to 30 minutes to extract and verify the information for ten rows of data. It chose to round this down to two minutes per row as a conservative estimate, to take into consideration that some data sets might require a greater amount of staff time to prepare than others. On this basis, it estimated it would take around 134 hours to identify this information, which would cost £2,010.
26. The Authority explained that depreciation is provided for on all property, plant, and equipment assets of the Authority by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. land and community assets), investment assets and assets that are not yet available for use (i.e. assets under construction).
27. The Authority further explained that depreciation is charged on a straight-line basis over the useful life of the assets – it is not charged in the year of acquisition but is charged in the year of disposal. When charged, depreciation is calculated in accordance with the relevant CIPFA Accounting Code of Practice for Local Authorities, on the current value/fair value of the relevant asset and not the acquisition cost.

28. The Authority stated that the current value/fair value of council assets is established through a comprehensive programme for the revaluation of property, plant, and equipment, which ensures all such assets requiring to be measured at fair value are re-valued at least every five years.
29. The Authority explained that the measurement basis used for determining the gross carrying amount, the valuers and the significant assumptions applied in estimating the fair values are disclosed in its Annual Accounts, which are published on its website. It noted that the Applicant had his own view on how this should be calculated but said that it was subject to extensive internal and external audits of its financial records and that the approach it used was accepted.

The Commissioner's view

30. The Commissioner has taken account of all the relevant submissions provided by both the Applicant and the Authority.
31. Having viewed a sample of the asset register, the Commissioner notes that it does not have any fields that straightforwardly and unambiguously identify whether any given asset falls into category (a) or category (b). There are also no dedicated fields for acquisition price or acquisition date.
32. The Commissioner acknowledges that the Applicant believes the Authority should be capable of providing the information they requested without exceeding the £600 cost limit under FOISA, as it must hold the information in a readily available form in order to calculate the NBV of its assets.
33. It is not within the Commissioner's remit to instruct a public authority to change its record keeping systems. He is required to consider whether section 12(1) of FOISA applies in this case, with regard to how the Authority has logged the information requested, and not with regard to how the Applicant believes that information should be logged.
34. In view of how the Authority has logged the information, the Commissioner considers the analysis provided by the Authority of the cost of locating, retrieving and providing the historic costs information to be reasonable, taking account of the work that would have to be undertaken and the number of items which would have to be reviewed.
35. Considering all of the circumstances, the Commissioner is satisfied that the Authority could not have provided the historic costs information within the £600 cost limit. Consequently, he finds that the Authority was entitled to rely on section 12(1) of FOISA for this part of the Applicant's request and was under no obligation to comply with it.

Section 17(1) of FOISA – Notice that information is not held

36. Section 1(1) of FOISA provides that a person who requests information from a Scottish public authority which holds it is entitled to be given that information by the authority, subject to qualifications which, by virtue of section 1(6) of FOISA, allow Scottish public authorities to withhold information or charge a fee for it. The qualifications contained in section 1(6) are not applicable in this case.
37. The information to be given is that held by the authority at the time the request is received, as defined by section 1(4). This is not necessarily to be equated with information an applicant believes the authority should hold. If no such information is held by the authority, section 17(1) of FOISA requires it to give the applicant notice in writing to that effect.

38. The standard of proof to determine whether a Scottish public authority holds information is the civil standard of the balance of probabilities. In determining where the balance of probabilities lies, the Commissioner considers the scope, quality, thoroughness and results of the searches carried out by the public authority.
39. The Commissioner also considers, where appropriate, any reason offered by the public authority to explain why it does not hold the information. Ultimately, however, the Commissioner's role is to determine what relevant information is actually held by the public authority (or was, at the time it received the request).

The Applicant's submissions

40. As stated above, the Applicant considered that it was an accounting requirement to record the acquisition cost and date of every asset and he was therefore certain that the Authority held this information.
41. The Applicant explained that the data the Authority had disclosed to him included the cost centre code and the Net Book Value (NBV), which is calculated from the acquisition cost less depreciation charges – without an acquisition cost, it would not be possible to calculate the NBV

The Authority's submissions

42. The Authority submitted that identifying the acquisition cost and date would require individual checks on each of the over 4,000 assets held on the Asset Register. This would require staff from the Authority's asset management and legal teams and might also require support from trained archivists.
43. As described above, the Authority said that each individual record held would have to be checked to establish dates, value and other information recorded on the Asset Register to establish whether the asset fell into category (a) or category (b).
44. The Authority explained that those assets determined to be category (a) would then require to be collated and the information passed to the legal team – as well other teams, such as finance and museums – to check against original records (if held).
45. By way of an example, the Authority said that for land and building assets a solicitor would be required to undertake complex title deed reports and searches to try to establish the original acquisition cost and date. The solicitor would undertake searches to establish the title of the property/area of land and thereafter undertake a report on title to fully identify the data of a particular asset, if it was disclosed within the title deeds. It said that there was no way to know if this information would be held, until this piece of work was carried out.
46. The Authority explained that this can be a complex process, which requires a solicitor to have not only the appropriate legal qualifications, but also extensive knowledge and experience in conveyancing and the Authority's assets.
47. The Authority said that matters can also be complicated by cases where the historic and current locations of the asset are different. In these cases, extensive research would be required to establish the present-day locality, then extensive cost and time spent expanding the title search, supplementing any information available from title plans, historic records and archivist (and other) support.

The Commissioner's view

48. The Commissioner has again taken account of all the relevant submissions provided by both the Applicant and the Authority.
49. In [Decision 210/2013](#)¹, the Commissioner established (at paragraph 14) that a public authority will hold information for the purposes of FOISA if it holds the “building blocks” to generate the information and no complex judgement is required to produce it.
50. For at least some category (a) assets, the Commissioner considers that the Authority will hold the “building blocks” to identify the acquisition price.
51. However, given the Authority's explanation of the process – involving the expertise of its archivists and specialists in conveyancing law – of identifying category (a) assets, the Commissioner agrees that complex skill and judgement would be required to create this information.
52. The Commissioner notes the Applicant's comments about the calculation of depreciation of assets. However, considering the Authority's explanation of how it calculates depreciation, he accepts the Authority's assurance that it does not have a business need to log the acquisition cost or acquisition date to in the manner expected by the Applicant to calculate depreciation.
53. While the Applicant believed and expected the specified information to be held by the Authority, the Commissioner is satisfied that the Authority does not (and did not, on receipt of the request) hold the information requested. He has no locus, in this context, to determine what information an authority ought to record, or how: he is concerned with what information the authority actually holds.
54. The Commissioner therefore concludes that the Authority was correct to give the Applicant notice, in terms of section 17(1) of FOISA, that it did not hold certain of the information requested.

Section 15 of FOISA – Duty to provide advice and assistance

55. Section 15(1) of FOISA requires a Scottish public authority, so far as is reasonable to expect it to do so, to provide advice and assistance to a person who proposes to make, or has made, a request for information to it.
56. Section 15(2) states that a Scottish public authority shall be taken to have complied with this duty where (in relation to the provision of advice and assistance in a particular case) it conforms with the Scottish Ministers' Code of Practice on the discharge of functions by Scottish public authorities under FOISA and the EIRs ([the Section 60 Code](#)²).
57. The Section 60 Code states (at paragraph 5.1 in Part 2):

“Authorities should offer advice and assistance at all stages of a request

Authorities have a duty to provide advice and assistance at all stages of a request. It can be given either before a request is made, or to clarify what information an applicant wants after a request has been made, whilst the authority is handling the request, or after it has responded.” (Paragraph 5.1.1.)

¹ <https://www.foi.scot/decision-2102013>

² <https://www.gov.scot/publications/foi-eir-section-60-code-of-practice/>

58. The Section 60 Code further states (at paragraph 9.4 in Part 2):

“Where excessive costs apply

When refusing a request on cost grounds, it is good practice for the authority’s response to provide clear advice on how the applicant could submit a new, narrower request within the cost limit. In giving advice you may wish to take account of how much the cost limit has been exceeded. Any narrowed request would be a separate new request and should be responded to accordingly.” (Paragraph 9.4.3.)

59. In this case, the Applicant has consistently indicated – both in his requirement for review and his application to the Commissioner – that he considers that the Authority must have the information requested for the purposes of calculating depreciation and thus the net book value.
60. During the investigation, the Authority explained that it took a different approach to calculating depreciation than that expected by the Applicant and referred to its audit processes (as stated above).
61. Given the apparent disconnect in expectations, the Commissioner considers it would have been appropriate for the Authority to have confirmed that it did not use the methodology expected by the Applicant and to have provided some indication of the methodology it did use.
62. While not raised by the Applicant, the Commissioner also notes that the Authority does not appear to have provided any advice and assistance to the Applicant regarding how he might narrow his request so that, in so far as the Authority held relevant information, it could be brought under the cost limit.
63. While falling short of a failure to comply with FOISA, the Commissioner considers that it would have been good practice for the Authority to have provided advice and assistance of this sort to the Applicant.

Decision

The Commissioner finds that the Authority complied with Part 1 of the Freedom of Information (Scotland) Act 2002 in responding to the information request made by the Applicant.

Appeal

Should either the Applicant or the Authority wish to appeal against this decision, they have the right to appeal to the Court of Session on a point of law only. Any such appeal must be made within 42 days after the date of intimation of this decision.

Euan McCulloch
Head of Enforcement

23 February 2025