Scottish Information Commissioner
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Decision Notice 258/2026

Breakdown of savings totals

Authority: Perth and Kinross Council
Case Ref: 202501864

Summary

The Applicant asked the Authority for information in relation to savings. The Authority advised the Applicant that the information was accessible on its website and provided him with various weblinks. The Commissioner investigated and found that the information was not publicly available. He required the Authority to conduct new searches and to issue a revised review outcome.

Relevant statutory provisions

Freedom of Information (Scotland) Act 2002 (FOISA) sections 1(1), (2) and (6) (General entitlement); 16(1)(c) and (d) (Refusal of request); 25(1) (Information otherwise accessible); 47(1) and (2) (Application for decision by Commissioner).

Background

1. On 21 July 2025, the Applicant made a multi-part request for information to the Authority. He stated:

"Table 1 within Paragraph 4.7 of report number 25/36 to Perth and Kinross Council on 26 February 2025[1] shows a summary of actual and projected savings arising from Transformation and Change of £11.2 million to date. Within this summary table there is an item labelled 'Leadership Review' with a saving of £1.5 million.

The same paragraph 4.7 of the report refers to a previous update report, 24/262, to the Finance and Resources Committee on 18 September 2024[2].
Under the heading of Senior Leadership Review, Paragraph 5.5 of report 24/262 states "this review has resulted in significant savings…..as a cumulative total of £2.255 million in 2026/27.

(i) Please explain why the figures for actual and projected savings relating to the leadership review do not match in these two reports.

(ii) Please confirm the correct savings total relating to the Leadership Review and provide a list of the individual savings that make up the total and note the financial year for each saving.

Paragraph 5.6 of report number 24/262 contains a summary of consolidation savings totalling £2.031 million. This table includes an item in financial year 23/24 labelled 'Leadership' of £132,000.

(iii) Why is this item contained within the consolidation summary and how is this different from the item in paragraph 5.5 table of £138,000 in financial year 23/24 under Leadership Review?

The summary table of consolidation savings in paragraph 5.6 of report number 24/62 shows just under 70% of the savings come from three areas; Finance £484,000, Business Support £557,000, and HR/OD, £351,000.

(iv) Please provide a list of the individual consolidation savings for Finance totalling £484,000 and note the financial year for each saving.

(v) Please provide a list of the individual consolidation savings for Business Support totalling £557,000 and note the financial year for each saving.

(vi) Please provide a list of the individual consolidation savings for HR/OD totalling £351,000 and note the financial year for each saving.

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[1] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=36vLG%2f2EPecoRJltA36atn%2bwgfZg1LIhUMUmfTfd3LpAKcRECckLvA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[2] https://perth-and-kinross.cmis.uk.com/perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=Qv6kXnd9yDdjZUn55nOfS5Fegtaz2EyOtbGqTIS%2fyoE7iOSwHU7ipQ%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

(vii) Aside from the Leadership Review and Consolidation savings, table 1 has other categories of savings of £7.7 million. There do not appear to be any details given of these savings in either of the reports I've referred to therefore please provide a list of the individual savings for each of the categories and note the financial year for each saving.

(viii) Please confirm there have been no other reports relating to Transformation and Change savings to Committees or Council since the two referred to and confirm when the next update report will be submitted."

2. The Authority responded on 19 August 2025. It disclosed some information to the Applicant in respect of requests (iv) and (v). In relation to requests (vi) and (vii) it withheld the information under section 25(1) of FOISA, on the grounds that this information was otherwise accessible on its website, and it provided the Applicant with weblinks to budget and committee information on the website. The Authority stated that requests (i), (ii), (iii) and (viii) were not valid requests for information. It explained that FOISA did not require an authority to create new information in response to a request, nor to answer questions posed, and it stated that these requests fell into this category.

3. On 25 August 2025, the Applicant wrote to the Authority requesting a review of its decision in respect of requests (ii), (vii), and (viii).

   The Applicant argued that the Authority had not provided a response to requests (ii) and (viii), and the response to request (vii) did not provide any detail of the committee reports which might have held the information.

4. The Authority notified the Applicant of the outcome of its review on 22 September 2025. It advised the Applicant that the response he had received was incorrect. In particular:

   - With regard to request (ii), it suggested that the Applicant might have interpreted the report of 26 February 2025 incorrectly and it provided him with some information and clarification in relation to annual and cumulative savings.
   - In respect of request (vii), the Authority acknowledged that it had not specified which reports the information was to be found in, and it provided weblinks directing the Applicant to where it stated the information was available.
   - In response to request (viii), the Authority confirmed that it did hold information falling within the scope of this request, and it provided the Applicant with a link to the relevant report and the date when the (then) next Transformation and Change update report would be heard at the Finance & Resources Committee.

5. Prior to making his application to the Commissioner, the Applicant wrote to the Authority on 4 October 2025 stating that he believed his main request had been missed or misunderstood. He explained that he was requesting a detailed list of individual savings (such as the deletion of a vacant director post) which made up the total of £1.5million.

6. On 9 October 2025, the Authority responded to the Applicant's email of 4 October 2025. It reiterated its review outcome, but it included some additional information in respect of request (ii).

The Authority provided a weblink to a Finance and Resources Committee paper[3] dated 20 June 2023 and directed the Applicant to paragraphs 6.7, 6.8 and 6.9 of that report which it stated specifically outlined the new strategic leadership structure and their savings. It also provided him with a weblink to the audited annual accounts[4] (for the remuneration of senior employees) and another weblink to salary scales[5] (of chief officers).

7. On 13 October 2025, the Applicant wrote to the Commissioner, applying for a decision in terms of section 47(1) of FOISA. The Applicant stated he was dissatisfied with the outcome of the Authority's review because the Authority had not provided the information he requested.

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 14 November 2025, the Authority was notified in writing that the Applicant had made a valid application and the case was allocated to an investigating officer.

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. These related to where the Authority considered the information requested to be located and whether it considered it had provided the Applicant with the information that he requested.

Commissioner's analysis and findings

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

The Authority's updated positions to the Applicant during the investigation

12. During the investigation, the Authority notified the Applicant on 3 and 6 March 2026 that it had updated its position (further to the correspondence of 9 October 2025 referenced in paragraph 6).

13. On 3 March 2026, the Authority further amended its response to request (vii). In this email it provided the Applicant with extra page references directing him to particular information and for some of the weblinks it stated the savings for particular financial years which could be found at those weblinks. It also offered the Applicant the opportunity to meet its Strategic Lead – Finance and Business Support to discuss his request.

[3] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=rP2LXB6pMUT%2fdIp6fBC6LABRpnIW7tfBfQVmrhhy3ZlsdzLzzUkHNA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[4] https://www.pkc.gov.uk/article/15499/Annual-accounts

[5] https://www.pkc.gov.uk/article/21858/Employment-information-Salary-scales

14. On 6 March 2026, the Authority provided the Applicant with a further updated position in respect of request (ii), in which it removed its previous reference to the Applicant's incorrect interpretation of the report to the committee of 26 February 2025.

15. Further to the weblinks it had already given the Applicant, the Authority provided him with a table containing information about six voluntary severance arrangements and information about the recurring savings realised from these changes. It apologised that previous responses issued to requests (i) and (ii) were not accurate. The Authority also incorporated the extra information relating to request (vii) which it had included in its email to the Applicant of 3 March 2026.

16. On 23 March 2026, the Applicant confirmed that he remained dissatisfied with the Authority's updated positions because the Authority had still not provided him with the information he had requested (the individual savings which made up the totals claimed).

17. The Commissioner considers that the Authority provided its review outcome to the Applicant on 22 September 2025. However, the Commissioner notes that the Authority referenced its communications with the Applicant of 9 October 2025 and 6 March 2026 as review responses.

18. The Commissioner would stress that there is no provision under FOISA for an authority to issue an applicant with an amended review outcome (review response). The Commissioner would remind authorities that FOISA provides for one review outcome, and a revised review outcome can only be issued under FOISA if the Commissioner requires this in a Decision Notice.

19. This means that the review outcome in this appeal was issued on 22 September 2025 and the Commissioner will consider the Authority's handling of the request as of its stated position on 22 September 2025. The Authority's subsequent communications to the Applicant (of 9 October 2025, and 3 and 6 March 2026) may have provided the Applicant with additional information and explanation (beyond that provided on 22 September 2025), and may be taken into account in determining what the Authority is required to do as a result of this decision, but they cannot be considered to be valid review outcomes.

Scope of the investigation

20. The investigation will consider the Authority's handling of requests (ii) and (vii). The Applicant did not ask the Commissioner to investigate the Authority's handling of request (viii), following its disclosure of a link and a date in its review outcome of 22 September 2026.

21. Request (ii) asked: "Please confirm the correct savings total relating to the Leadership Review and provide a list of the individual savings that make up the total and note the financial year for each saving."

22. Request (vii) asked: "Aside from the Leadership Review and Consolidation savings, table 1 has other categories of savings of £7.7 million. There do not appear to be any details given of these savings in either of the reports I've referred to therefore please provide a list of the individual savings for each of the categories and note the financial year for each saving."

Section 25(1) of FOISA – information otherwise accessible

23. Information which an applicant can reasonably obtain other than by requesting it under section 1(1) of FOISA is exempt from disclosure. This exemption is not subject to the public interest test in section 2(1)(b) of FOISA. Section 25(1) is not intended to prevent or inhibit

access to information, but to relieve public authorities of the burden of providing information that an applicant can access readily without asking for it.

The Authority's comments

24. The Authority stated that it believed it had provided the Applicant with the information he had requested.

25. In its submissions, with reference to requests (ii) and (vii) the Authority referred to section 15 of FOISA, which requires public authorities to provide reasonable advice and assistance to people who have made, or intend to make, an information request.

26. The Authority also referred to The Scottish Ministers' Code of Practice on the Discharge of Functions by Scottish Public Authorities under the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004 Section 60 Code of Practice ("The Section 60 Code") (the December 2016 version)[6] which was in place at the time) which, it stated, required it to advise the Applicant how to access the information that was publicly available and to provide adequate signposting, for example, by providing direct links to online information.

27. In its specific comments on request (ii), the Authority submitted that whilst it did not provide the Applicant with a list of the individual savings which made up the total savings for the leadership review referenced in Table 1, it had advised him that this information was available on its website and it stated that section 25 of FOISA exempted information from disclosure where the requester could reasonably obtain it without asking for it under FOISA.

28. The Authority submitted that on 9 October 2025, it had advised the Applicant that the Perth and Kinross Council Committee Transformation and Change Update Report[7] of 18 September 2024 noted that the senior leadership review area of the Transformation and Change Programme had resulted or would result in significant savings (£138,000 in financial year 2023/2024, £664,000 in 2024/2025, and £664,000 in 2025/2026).

29. The Authority explained that on 26 February 2025, the total savings (actual and projected) for the senior leadership review area of the Transformation and Change Programme by the end of financial year 2025/2026 was stated to be around £1.5 million (which was arrived at by adding the three totals of £138,000, £664,000, and £664,000, which equalled £1,466,000).

[6] https://webarchive.nrscotland.gov.uk/public/20180606062315/https:/beta.gov.scot/publications/foi-eir-section-60-code-of-practice/

[7] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=Qv6kXnd9yDdjZUn55nOfS5Fegtaz2EyOtbGqTIS%2fyoE7iOSwHU7ipQ%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

30. The Authority argued that the Applicant was advised that a detailed breakdown of the estimated savings realised through the Leadership Review could be found in the Finance and Resources Committee paper dated 20 June 2023[8], and that he had been provided with a weblink to this paper on the Authority's website, with specific references to paragraphs 6.7, 6.8, and 6.9 which outlined the new strategic leadership structure and their savings.

31. Furthermore, the Authority submitted the Applicant had since been provided with a table showing the payments made in respect of severance to senior officers (which was the information provided to the Applicant on the 6 March 2026 as referenced above).

32. In specific comments on request (vii) the Authority again referred to The Section 60 Code (December 2016 version)[9] which required authorities to advise applicants on how to access information which was publicly available and provide adequate signposting, for example, by providing direct weblinks to online information. It argued that, whilst there was no requirement to signpost the applicant to information using page numbers, or sections of the documents, it accepted that it could perhaps have been more specific in its response and advised the Applicant of the more detailed weblinks which it had provided to him on 3 and 6 March 2026.

33. The Authority provided the Commissioner with submissions about the searches it had carried out for the information. It explained that it sent the request to its Strategic Lead – Finance and Business Support for a response and that this person was designated as the Authority's Chief Finance Officer, in accordance with section 95 of the Local Government (Scotland) Act 1973, and therefore had knowledge of the Authority's finances. It provided evidence of the officer's response to the request.

34. The Authority stated that it had developed a tracker on transformation and change savings as part of its Transformation and Change Programme, and that this contained weblinks to the source documentations, some of which had been mentioned in its response to the Applicant. The Authority stated that this was prepared for the Transformation Board in November 2025, following the request for information.

35. The Authority stated that the finance officer had offered to meet the Applicant to discuss his concerns and explained that what applicants thought should be held often differed from what was actually held. It submitted that the finance officer would be able to talk over any information the Applicant felt had not been disclosed or which was unclear and provide specific details which would go beyond the scope of the appeal process.

[8] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=rP2LXB6pMUT%2fdIp6fBC6LABRpnIW7tfBfQVmrhhy3ZlsdzLzzUkHNA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[9] https://webarchive.nrscotland.gov.uk/public/20180606062315/https:/beta.gov.scot/publications/foi-eir-section-60-code-of-practice/

The Applicant's comments

36. In his application to the Commissioner, the Applicant commented that he was disappointed that the Authority was unable or unwilling to provide a list of the individual savings which made up and substantiated its figures and that, while it had provided some information, this was not particularly helpful nor clear.

37. The Applicant submitted that he was dissatisfied with the Authority's responses because it had not provided him with any lists of the individual savings to substantiate its reported figures, which was what he requested. He stated that the Authority had provided copies of its Revenue Budget papers which provided some, but not all, of the forecasted financial information from 2024/25 but that it seemed to have misunderstood his request, which was for all the individual savings, actual and projected, of each Transformation and Change savings total.

38. The Applicant commented that the Authority had stated in reports to elected Members and to Audit Scotland that its Transformation and Change Programme had delivered £11.2 million of savings and he believed it should be able to easily provide the information he had requested.

39. Following the Authority's emails of 3 and 6 March 2026, the Applicant confirmed that he remained dissatisfied because these still did not provide the information he had requested, and he commented that the Authority had repeatedly provided weblinks to budget documents he had already seen and found to be lacking the detailed lists of individual savings which made up the totals claimed to have been achieved. The Applicant stated that he believed nothing had changed since he had submitted his appeal to the Commissioner.

40. The Applicant commented that the Authority had provided him with a weblink to, and an extract from, a 2023 report on the Leadership Review which showed a budgeted saving of £789,000 up to 2026 from the removal of a number of posts, and he stated that this was helpful, up to a point. However, the Applicant commented that it was well known that the post of Director of Economy, Place and Learning was removed from that new 2023 structure, and that additional leadership saving (as far as the information provided by the Authority showed), was not included in the £789,000 saving reported in February 2025.

41. The Applicant also argued that the weblink the Authority had provided him with in respect of procurement savings showed a saving of £500,000 a year for three years, but that no detail had been provided by the Authority on the actual individual savings achieved by Transformation and Change activities. He noted that he had encountered the same issue with every link provided to him, that none of the links showed details of any actual savings. He commented that he expected that the list of individual savings arising from change would demonstrate this, but the Authority had not provided him with that information.

The Commissioner's view

42. For ease of reference, the Commissioner has reproduced Table 1 of report 25/36 below.

Contents of Table 1 in report 25/36

43. Table 1 in paragraph 4.7 of the Strategic Planning Update (report 25/36 referenced by the Applicant in request (vii))[10] contained five transformation and change areas and corresponding savings, in addition to the Leadership Review referenced in request (ii). The heading and totals were:

    - Office Estate - (Savings of £2.0m)
    - Tayside Contracts - (Savings of £1.1m)
    - Leadership Review - (Savings of £1.5m)
    - Consolidation - (Savings of £2.0m)
    - Procurement - (Savings of £1.6m)
    - Health and Social Care Partnership - (Savings of £3.0m)

44. The Commissioner has carefully considered all the submissions in this appeal. In his view, the Authority has consistently failed to correctly interpret and/or provide what the Applicant was asking for. The Commissioner considers that the Applicant was clear both within the text of his request, and in his communication with the Authority throughout, that he was asking for the smaller savings which together made up the larger savings totals under the headings contained in Table 1 (referenced in paragraph 43 of this Decision) as referenced in his request.

The Commissioner's view on request (ii)

45. For request (ii), in its review outcome of 22 September 2025, the Authority advised the Applicant that it believed he may have interpreted the committee report of 26 February 2025 (which had formed the basis for his request) incorrectly.

46. In this review outcome, it provided the Applicant with a link to a Perth and Kinross Council Committee Transformation and Change Update Report of 18 September 2024[11] and it included within its review outcome a table extracted from that report. The table contained separate figures for both annual and cumulative savings for each of the financial years 2023/24, 2024/25, 2025/26 and 2026/27. The Authority also provided some clarification about the savings to date and the projected savings.

[10] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=36vLG%2f2EPecoRJltA36atn%2bwgfZg1LIhUMUmfTfd3LpAKcRECckLvA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[11] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=Qv6kXnd9yDdjZUn55nOfS5Fegtaz2EyOtbGqTIS%2fyoE7iOSwHU7ipQ%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

47. By the time the Authority issued its email of 6 March 2026, it no longer stated that it believed the Applicant may have misinterpreted the report of 26 February 2025[12] and, in addition to the weblinks to the Transformation and Change Update Report[13], a report of 20 June 2023 on the Leadership Review[14] and the annual accounts[15], it provided the Applicant with a table containing details of six voluntary severance payments made to senior officers (in addition to the weblinks previously provided).

48. In its comments on this table, the Authority stated that these costs were non-recurring and included payments to individual officers and to the relevant pension fund.

49. In the Commissioner's view, in respect of request (ii), the Applicant asked for a list of the individual savings which made up the savings total in respect of the leadership review. The Commissioner does not consider that the Authority has provided the Applicant with the information he requested.

50. The Authority referred the Applicant to paragraphs 6.7, 6.8, and 6.9 of report 23/195 to a meeting of the Finance and Resources Committee held on 20 June 2023[16].

51. The Commissioner considers that paragraph 6.7 contains a list of posts and salary level/grades which were to remain within the new strategic leadership structure and that this does not constitute a list of savings.

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[12] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=36vLG%2f2EPecoRJltA36atn%2bwgfZg1LIhUMUmfTfd3LpAKcRECckLvA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[13] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=Qv6kXnd9yDdjZUn55nOfS5Fegtaz2EyOtbGqTIS%2fyoE7iOSwHU7ipQ%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[14] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=rP2LXB6pMUT%2fdIp6fBC6LABRpnIW7tfBfQVmrhhy3ZlsdzLzzUkHNA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[15] https://www.pkc.gov.uk/article/15499/Annual-accounts

[16] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=rP2LXB6pMUT%2fdIp6fBC6LABRpnIW7tfBfQVmrhhy3ZlsdzLzzUkHNA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

52. In the Commissioner's view, paragraph 6.8 contains a table which shows there would be 14 chief officer posts in the new structure, compared to 18 posts under the (then) present structure, and it does not detail the savings. The Commissioner does not consider that this comprises a list of savings.

53. The Commissioner has also considered the contents of paragraph 6.9 of the report. This paragraph details how the vacant post of Depute Director – Education and Children's Services had already been removed from the revenue budget for 2023/24 (i.e. £138,000). The paragraph then stated that "The financial implications of this and the new strategic leadership structure, set out above, is a recurring saving of £644,000 with effect from 2024/25."

54. It added that (subject to review) there would be a further saving of £125,000 per annum when the interim strategic lead role was removed from the new structure by April 2026 and that, taken together and when fully implemented by 2026/27, strategic leadership costs would have reduced by an estimated £789,000 per annum.

55. In its submissions to the Commissioner, the Authority referred to the table it had provided to the Applicant on the six voluntary severance arrangements. This included columns for the job title, leaving date, redundancy payment, severance payment and strain on cost fund.

56. The Commissioner considers that, while the information at both paragraphs 6.7 to 6.9 was likely to be relevant to the subject matter of the request, and to some extent provided a narrative of the savings process, they did not (at least in an accessible form) provide what the Applicant requested, that is, "the individual savings which make up the total". The information in the report listed posts which would be retained and, whilst there was reference to a reduction in posts, there was no corresponding amount listed to the amount saved for each post removed.

57. While it may, in theory, be possible to extrapolate the information requested from the different sources referenced by the Authority, the Commissioner is by no means convinced of this, and he considers that even an interested member of the public with knowledge of the subject matter would struggle to do so (and, that were such a member of the public to attempt this, he considers they could by no means be confident that they had arrived at the correct figures).

58. The Commissioner also considers that the amounts in redundancy and severance columns (the extra information provided in the table within the Authority's updated position of 6 March 2026) appeared to represent costs rather than savings, while additional material provided by the Authority with its submissions stated that "strain of the fund costs" which was also included in the updated position of 6 March 2026 represented the financial cost to the pension fund when benefits were drawn early, as per scheme regulations, and not savings made.

59. Moreover, the Commissioner's view is that the only figures which could be described as "breakdown" relate to salaries and he cannot be certain, on the submissions provided, that these represent all the savings.

60. The Commissioner considers that the weblinks and information provided are confusing, and do not provide a list of savings in terms of what the Applicant requested and that the Authority was therefore not entitled to withhold the information under section 25(1) of FOISA in relation to request (ii).

The Commissioner's view on request (vii)

61. In relation to request (vii), the Authority provided the Applicant with a series of weblinks in relation to savings totals in its review outcome of 22 September 2025. These came under the headings of:

- Office Estate - the Authority provided two weblinks (one to the 2023/24 – 2025/26 Revenue budget Executive Summaries[17] and one to Revenue Budget Motion – Scottish National Party dated 1 March 2023[18]) without page references;
- Tayside Contracts - two weblinks (one to the 2023/24 – 2025/26 Revenue budget Executive Summaries (as also provided in respect of the Office Estate) another to Perth & Kinross Council Revenue Budget 2024/25 to 2026/27 Appendix C[19]) with no page references;
- Consolidation - one weblink (to the 2023/24 – 2025/26 Revenue budget Executive Summaries as above, with no page reference);
- Procurement - one weblink to Perth & Kinross Council Revenue Budget 2024/25 to 2026/27 Appendix C with a reference to page 93, and
- Health and Social Care Partnership (one weblink, to a document labelled Appendix 2 which included Expenditure Pressures and Budget Reductions and Savings) with no page reference).

62. In its review outcome, the Authority did not indicate which specific parts of the weblinks listed above contained the information requested by the Applicant (with the exception of the procurement section). In its email to the Applicant on 6 March 2026, the Authority expanded on the review outcome and provided more detailed references.

[17] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=nK%2fzGHPV2VTAv8Q%2f1S94RH8Q%2bRQRi9ZzcsXiuTKCljOlwg1ObUfzuA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[18] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=racAPm%2bcPd%2bpOlwht4VmfOH3fhSnlkI%2fkQLDlWSD61BgtfQkROooOA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[19] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=L2Ufegj8pEvrBS55%2f2AJy%2bsDMePTfKjkzRjqEF6po2H8CpUSONJv4w%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

These were:

- Office Estate – page 75 of the 2023/24 – 2025/26 Revenue budget Executive Summaries[20] (Review of Operational Buildings) which the Authority highlighted advised a **£1,000,000** saving in 2025/2026. (The Authority removed the other link previously provided under this heading.)
- Tayside Contracts – page 23 and 24 of the 2023/24 – 2025/26 Revenue budget Executive Summaries (same as above) and pages 5, 34 and 37 of Perth & Kinross Council Revenue Budget 2024/25 to 2026/27 Appendix C [21].
- Consolidation – a weblink to 2023/24 – 2025/26 Revenue budget Executive Summaries page 76 (Transformation Consolidation Reviews) which the Authority advised detailed a **£397,000** saving in 2023/2024, a **£470,000** saving in 2024/2025, and a **£813,000** saving in 2025/2026.
- Procurement – page 93 of Perth & Kinross Council Revenue Budget 2024/25 to 2026/27 Appendix C[22] which the Authority stated referenced a saving of **£500,000** in each of 2023/2024, 2024/2025, and 2025/2026.
- Health and Social Care Partnership (HSCP) – pages 6-10 of a Summary Health & Social Care[23] document.

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[20] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=nK%2fzGHPV2VTAv8Q%2f1S94RH8Q%2bRQRi9ZzcsXiuTKCljOlwg1ObUfzuA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[21] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=L2Ufegj8pEvrBS55%2f2AJy%2bsDMePTfKjkzRjqEF6po2H8CpUSONJv4w%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[22] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=L2Ufegj8pEvrBS55%2f2AJy%2bsDMePTfKjkzRjqEF6po2H8CpUSONJv4w%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

[23] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=85NGfpn94ilmrqizVkpv8Pw06rUzHlWp%2bkeCTaMlKBbOu5%2fm9fnbjw%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPIIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

63. The Commissioner will consider each of these weblinks in turn.

64. In relation to the "Office Estate" weblink 2023/24 – 2025/26 Revenue budget Executive Summaries provided in the email to the Applicant of 6 March 2026, page 75 comprised a table with one figure (an overall saving of £1m in the financial year 2025/26) but categorised this under the general heading of "Review of Operational Buildings" and stated that the Authority would "Undertake a review to identify areas where operational buildings could be rationalised or consolidated through the one public estate working closely with other public sector partners."

65. In the Commissioner's view, this weblink does not contain any information about the breakdown of where the Authority expected this headline £1m figure to come from. In any case, this weblink was not provided in the Authority's review of 22 September 2025.

66. The Commissioner has also considered the other weblink provided in relation to "Office Estate" in the Authority's original review outcome of 22 September 2025 which directed the Applicant to a Revenue Budget Motion – Scottish National Party relating to a meeting of the Authority on 1 March 2023[24].

67. The Commissioner notes that, while this weblink provided some information about proposed savings worth £715,000 (the mothballing of Pullar House (£400,000) and a review relating to single person discounts (Council Tax)) there was no page reference to assist the Applicant and the phrase "Office Estate" was not used in the document, making it difficult to ascertain where any relevant information might be. The Commissioner considers that it was not clear from the document whether this budget motion was approved and implemented.

68. Regarding the Tayside Contracts weblinks, the Commissioner has considered the information which is contained at the page references provided to the Applicant in relation to these weblinks.

69. In respect of the first link, to the Revenue Budget document comprising executive summaries of financial years 2023/24 – 2025/26, the Authority directed the Applicant to page 23 and 24.

70. Page 23 includes information about a £100,000 contract fee reduction for each of the financial years 2023/24, 2024/25 and 2025/26 (that is, a total of £300,000 over three financial years). Page 24 of the same document includes figures for the School Crossing Patroller (SCP) service of £110,000 for 2023/24 and £69,000 for 2024/25.

71. In the Commissioner's view, page 5 at the second weblink relating to Tayside Contracts (Perth & Kinross Council Revenue Budget 2024/25 to 2026/27 Appendix C) appears to detail pressures rather than savings.

72. Page 34 includes information on savings in respect of the School Crossing Patroller (SCP) in terms of £61,000 of savings on financial year 2024/25 and £28,000 in 2025/26.

[24] https://perth-and-kinross.cmis.uk.com/Perth-and-kinross/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=racAPm%2bcPd%2bpOlwht4VmfOH3fhSnlkI%2fkQLDlWSD61BgtfQkROooOA%3d%3d&rUzwRPf%2bZ3zd4E7Ikn8Lyw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&mCTIbCubSFfXsDGW9IXnlg%3d%3d=hFflUdN3100%3d&kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJFf55vVA%3d&FgPlIEJYlotS%2bYGoBi5olA%3d%3d=NHdURQburHA%3d&d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJFf55vVA%3d&WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJFf55vVA%3d&WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJFf55vVA%3d

Page 37 includes information about a reduction of £406,000 in a contract fee in financial year 2024/25.

73. The Commissioner notes that the School Crossing Patroller savings appear in both documents (and that there appears to be a discrepancy between the amounts which are recorded in respect of the school patroller service). Notwithstanding that, the Applicant asked for the list of individual savings which make up the totals for each heading, which for Tayside Contracts was £1.1 million. The Commissioner notes that the total of all the amounts referenced in respect of Tayside Contracts at the links provided does not correspond to the total amount in the savings total, in that it falls short of the £1.1 million (even including all the information in relation to SCPs).

74. The Commissioner therefore does not consider the information requested by the Applicant to be available at the links and page references provided.

75. In terms of the weblink provided in relation to Consolidation, while the Authority stated the yearly totals, the Commissioner considers that again there was no breakdown of this figure provided on the page referenced by the Authority.

76. The Commissioner considers that in terms of the weblink under the Procurement heading, where the Applicant was directed to page 93 by the Authority, these are overall figures for each of three years without a breakdown.

77. With reference to the weblink the Authority provided in relation to the Health and Social Care Partnership (HSCP), the Commissioner considers that information within scope of request (vii) was contained at the weblink, in terms of savings in relation to areas including staff slippage, rehabilitation beds, day care services for older people and prescribing.

78. As noted above, the Applicant asked for the individual savings which made up the total in Table 1. The savings total in Table 1 for HSCP was £3 million. It is not clear to the Commissioner which figures in pages 6-10 of the document at the weblink were provided in response to this part of the Applicant's request. While the document as a whole does relate to Health and Social Care, the totals do not resemble the £3million figure and indeed are much greater. In the Commissioner's view, therefore, while the relevant figures may be contained somewhere within this document, this is by no means clear and the Authority has failed to provide the individual totals which make up the whole at the link provided to the Applicant.

79. In light of all of the above, the Commissioner does not consider that the information requested by the Applicant was otherwise accessible to him with regard to request (vii).

80. The Commissioner therefore considers that the Authority was not entitled to advise the Applicant that the information was reasonable accessible to him in respect of either request (ii) or request (vii) and that it was therefore not entitled to rely on the exemption under section 25(1) of FOISA to withhold this information.

81. The Commissioner considers that the Authority has failed to respond fully to the request and has repeatedly directed the Applicant to information which provides headline savings totals and not the item-by-item breakdown he requested in relation to the smaller amounts which made up those totals. He finds it difficult to believe that the more detailed information is not held by the Authority somewhere, assuming the headline figures are considered remotely robust.

82. The Commissioner requires the Authority to carry out new searches for the individual amounts (which together allowed it to provide savings totals under the various headings) and issue a revised review outcome which either discloses the requested information to the Applicant, withholds it under an exemption, or notifies him that the information is not held.

Section 16 – Refusal of request

83. Section 16(1)(c) of FOISA requires Scottish public authorities to inform applicants of the exemption(s) that they wish to rely upon. Subject to certain limits in section 16(3) of FOISA, section 16(1)(d) requires public authorities to explain why the claimed exemption(s) apply.

84. The Commissioner notes that the first time that the Authority explicitly referenced section 25(1) of FOISA in relation to request (ii) was in its submissions to his office. The Commissioner's guidance on section 25(1) of FOISA[25] states that, "if a public authority refuses a request on the basis that the information is otherwise accessible to the requester, the refusal notice must explain why the exemption applies".

85. Given that the Authority in its review outcome of 22 September 2025 advised the Applicant that it believed that he had misinterpreted the report to which he referred in his request, and only applied section 25(1) of FOISA, during the investigation, the Commissioner considers the Authority failed to meet the requirements of section 16(1)(c) and (d) of FOISA.

Decision

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

The Commissioner finds that the Authority failed to interpret the request correctly and did not disclose the information requested by the Applicant.

Specifically, the Commissioner finds that the Authority was not entitled to withhold the information under the exemption in section 25(1) of FOISA as the information falling within scope of the request was not otherwise accessible to the Applicant on the Authority's website. As a result, the Commissioner finds that the Authority failed to comply with section 1(1) of FOISA.

The Commissioner therefore requires the Authority to carry out new searches for the information and issue a revised review outcome for requests (ii) and (vii) only, either providing the Applicant with the information he has asked for, or withholding it under an exemption, or notifying the Applicant that the information is not held by **12 November 2026**.

[25] https://www.foi.scot/sites/default/files/2023-05/BriefingSection25InformationOtherwiseAccessible_25.5.23.pdf

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.

Enforcement

If the Authority fails to comply with this decision, the Commissioner has the right to certify to the Court of Session that the Authority has failed to comply. The Court has the right to inquire into the matter and may deal with the Authority as if it had committed a contempt of court.

David Hamilton
Scottish Information Commissioner
28 September 2026