



Information Governance Team

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Dear Sir/Madam

Freedom of Information Act 2000 (FOIA)

Request ID: FOI589981678

Thank you for your request for information relating to Information on Coventry City of Culture Trust. We sincerely apologise for the delay in responding to your request.

You have requested the following information:

I am writing to you under the Freedom of Information Act 2000 to request information relating to the financial management of Coventry City of Culture Trust.

In its report, Funding of Coventry City of Culture Trust, the National Audit Office (NAO) said the Trust “identified an accounting error in August 2022 which negatively affected its finances”.

In figure 6, on pages 24, 25, and 26, the NAO report provides a timeline of events relating to the financial management of the Trust between May 2021 and May 2023.

The timeline says in August 2022: “The Trust identifies an accounting error affecting its costs for summer 2022. It reports the issue to Coventry City Council.”

My request is as follows:

1) Can Coventry City Council release any written correspondence (e.g. emails, letters, etc) it received or sent about the “accounting error” reported to the council by the Trust from August in 2022?

The Council confirms that it holds the information requested. However, the release of the information is being withheld under Section 41 of the Freedom of Information Act.

Section 41(1) provides that information is exempt information if:

a) "it was obtained by the public authority from any other person (including another public authority); and

b) the disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other person."

The test in section 41(1)(a) is met as the information was obtained by the Council from a third party, namely the Coventry City of Culture Trust (the "Trust").

The test in section 41(1)(b) is met because the disclosure of the information requested would in the Council's view amount to an actionable breach of confidence.

In reaching our decision to withhold the information in question under section 41, we have considered the following points:

- The information relating to accounting errors which negatively affected the Trust's finances was provided to the Council in confidence and on the understanding that it would be used solely for analysis purposes linked to the request for financial assistance and support, and
- Individuals should be able to share information with the Council in the expectation that this will be kept confidential. The Council considers that it is crucial for trust to be maintained by those who impart information in such circumstances, and that disclosure of information which is imparted in confidence may inhibit the full and frank disclosure to the Council of relevant information.

For these reasons, we consider that section 41 applies and as it is an absolute exemption, the application of the public interest test under section 2(2) of the FOI Act is not required.

However, in considering whether, in an action for breach of confidence, a confidence should be upheld, a court will have regard to whether the public interest lies in favour of disclosure. We have therefore considered the public interest in disclosing this information but consider that, in the present circumstances, it does not favour disclosure of the information withheld. Where a duty of confidence exists, there is a strong public interest in favour of maintaining that confidence. The public would lose confidence in the Council if information that was provided to it in confidence was disclosed.

2) Did the council conduct any analysis (e.g. a report or assessment by a council officer) of the accounting error reported by the Trust before approving the £1m loan in 2022? If yes, can you provide me with any documents relating to this analysis.

In response to this question, the information you requested falls under the exemption(s) in Section 21 of the Freedom of Information Act 2000, which relates to 'information reasonably accessible to the applicant by other means.'

The exemption applies as the information is published and publicly available to view by accessing the Council website, hence we would refer you to the following reports:

a) Cabinet Member Report dated 4th October 2022 titled Coventry City of Culture Trust – Temporary Loan Funding Support:
<https://edemocracy.coventry.gov.uk/documents/s54707/Coventry%20City%20of%20Culture%20Trus>

b) Scrutiny Board 1 Report dated 29th March 2023 titled City of Culture Trust – Background to Loan Decision:

Main Report:

<https://edemocracy.coventry.gov.uk/documents/s56431/Briefing%20note%20-%20Background%20to%20CoCT%20Loan%20Decision.pdf>

Appendix 1:

<https://edemocracy.coventry.gov.uk/documents/s56432/Appendix%201%20-%20Balance%20Sheet%20Forecast.pdf>

Appendix 2:

<https://edemocracy.coventry.gov.uk/documents/s56433/Appendix%202%20-%20Budget.pdf>

Appendix 3:

<https://edemocracy.coventry.gov.uk/documents/s56434/Appendix%203%20-%20Income%20Tracker.pdf>

Appendix 4:

<https://edemocracy.coventry.gov.uk/documents/s56435/Appendix%204%20-%20Cashflow%2022.23.pdf>

Appendix 5:

<https://edemocracy.coventry.gov.uk/documents/s56436/Appendix%205%20-%20Cashflow%2023.24.pdf>

c) Scrutiny Board 1 Report dated 23rd March 2023 titled Financial Position of the City of Culture Trust – Responses to Finance and Corporate Services Scrutiny Board 1 Questions:

Main Report:

<https://edemocracy.coventry.gov.uk/documents/s56437/Briefing%20Note%20-%20Responses%20to%20SB1%20Questions.pdf>

Appendix 1:

<https://edemocracy.coventry.gov.uk/documents/s56438/Appendix%201%20-%20IP%20Response%20to%20invitation%20to%20attend%20scrutiny.pdf>

Appendix 2:

<https://edemocracy.coventry.gov.uk/documents/s56439/Appendix%202%20-%20Responses%20to%20SB1%20Questions.pdf>

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For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

If you are unhappy with the handling of your request, you can ask us to review our response. Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: infogov@coventry.gov.uk

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email icocasework@ico.org.uk.

Please remember to quote the reference number above in your response.

Yours faithfully

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