



LETTER SENT BY E-MAIL ONLY

1 March 2024

2023/24-101

Freedom of Information (Scotland) Act 2002

Request

Please find below our response to your correspondence dated 21 February, in which you made the following request under the Freedom of Information (Scotland) Act 2002.

1. Is Jo Farrell paying English or Scottish taxes yet and if she is paying Scottish taxes, can you provide evidence for this and when did this happen? If she is not yet, why not?
2. All correspondence sent and received by the SPA, including internal correspondence, regarding what income tax Jo Farrell is paying, from between September 1 2023 to the date of this FOI?
3. How much money has Police Scotland paid out to Gary Ridley in total, and breakdown of what the money was for?
4. How many staff paid by SPA are residents in England out of the total of staff, and how many pay tax to HMRC based on English tax Brackets.
-Could you disclose what roles they have, i.e chief constable?

Response

Your request for information has been considered and the Scottish Police Authority is able to provide the following.

1. Is Jo Farrell paying English or Scottish taxes yet and if she is paying Scottish taxes, can you provide evidence for this and when did this happen? If she is not yet, why not?

The information requested can reasonably be obtained.¹

¹ This represents a notice in terms of Section 25 of the Freedom of Information (Scotland) Act 2002 - where information is already available, there is no need to provide an alternative right of access to it through FOISA.

[Letter from Chief Constable Jo Farrell, Police Scotland to the Convener, 21 December 2023](#) submitted to the Criminal Justice Committee as supplementary evidence following the Committee Meeting on 20 December 2023.

2. All correspondence sent and received by the SPA, including internal correspondence, regarding what income tax Jo Farrell is paying, from between September 1 2023 to the date of this FOI?

The Scottish Police Authority does not hold the information requested.²

To explain, payroll functions for officers and staff working in policing in Scotland is undertaken by Police Scotland on behalf of the Scottish Police Authority. As per the letter linked above, the Chief Constable communicated directly with the payroll team on this matter.

Information may be available by contacting Police Scotland at foi@scotland.police.uk

3. How much money has Police Scotland paid out to Gary Ridley in total, and breakdown of what the money was for?

The Scottish Police Authority does not hold the information requested.³

Information may be available by contacting Police Scotland at foi@scotland.police.uk

4. How many staff paid by SPA are residents in England out of the total of staff, and how many pay tax to HMRC based on English tax Brackets. Could you disclose what roles they have, i.e chief constable?

Of 5,834.4 FTE police staff (recorded at end December 2023), there are nine with registered addresses in England, some of whom additionally have registered addresses in Scotland. The breakdown of this figure is shown below.

SPA Corporate – 0
SPA Forensic Services – 4
Police Scotland - 5

² This represents a notice in terms of Section 17 of the Freedom of Information (Scotland) Act 2002 - Information not held.

³ This represents a notice in terms of Section 17 of the Freedom of Information (Scotland) Act 2002 - Information not held.

The role of each individual is held but is considered exempt in terms of the Act as this is personal data.⁴ This is an absolute exemption and does not require application of the public interest test. Whilst you may have a legitimate interest in disclosure of this information, it is our view that those interests are overridden by the interests or fundamental rights and freedoms of the data subjects. Due to the low number of staff in this group, it is likely that individuals could be identified if roles were to be provided. Therefore, it is our view that disclosure of the information sought would be unlawful.

In terms of tax arrangements, the Scottish Police Authority does not hold the information requested.⁵ As explained, the payroll function is performed by Police Scotland on behalf of the Scottish Police Authority.

Information may be available by contacting Police Scotland at foi@scotland.police.uk

Right to Review

If you are dissatisfied with the outcome, you can ask us to review our response. If you want us to carry out a review, please let us know within 40 working days. You must specify the reason for your dissatisfaction and submit your request to foi@spa.police.uk or by letter to Scottish Police Authority, 1 Pacific Quay, Glasgow, G51 1DZ.

If you remain dissatisfied after review, you can appeal to the Scottish Information Commissioner within six months. You can apply [online](#), by email to enquiries@itspublicknowledge.info or by letter to Scottish Information Commissioner, Kinburn Castle, Doubledykes Road, St Andrews, Fife, KY16 9DS.

Should you wish to appeal against the Commissioner's decision, you can appeal to the Court of Session, only if you think the law has not been applied correctly.

This response will be posted to our [Disclosure Log](#) after seven days.

Yours faithfully

SPA Corporate Management

⁴ This is a notice in terms of Section 38(1)(b) of FOISA – third party personal data. Disclosure would contravene the data protection principles in Article 5(1) of the General Data Protection Regulation and section 34(1) of the Data Protection Act 2018.

⁵ This represents a notice in terms of Section 17 of the Freedom of Information (Scotland) Act 2002 - Information not held.