

Annex A

- **Section 22 (Information intended for future publication)**

Section 22(1) of the Act states that information is exempt from disclosure if:

- a) the information is held by the public authority with a view to its publication, by the authority or any other person, at some future date (whether determined or not),
- b) the information was already held with a view to such publication at the time when the request for information was made, and
- c) it is reasonable in all the circumstances that the information should be withheld from disclosure until the date referred to in paragraph (a).

We consider that these three limbs have been met.

Section 22 is a qualified exemption and is subject to the public interest test. We have therefore balanced the public interest for and against disclosure as required by FOIA, and summarise these arguments as follows.

For disclosure

- Disclosing the information you requested would increase public awareness of the costs incurred by regulated firms for s166 work undertaken in the financial year 2022/23.

Against disclosure

- We are due to publish this information before the end of July 2023. We do not believe this timeframe is sufficiently wide so as to be prohibitive to our waiting until the planned date of publication.
- We are compiling a detailed report which will include the information you have requested accompanied by other information / context. We do not consider it to be in the public interest to release this information in advance of the planned publication date as this will not allow for adequate context and other accompanying information to be provided therewith.
- Further to the above, we are still in the process of compiling and verifying this information. As such, we cannot confirm that the recorded information we hold will not be subject to change between the date of your request and our intended publication date. It would not be in the public interest to disclose this information ahead of the intended publication date.

Overall, we consider that the public interest lies in favour of maintaining the exemption for the above reasons. We do not consider it to be in the public interest to release the information in advance of publication.