

000017

Witness Statement

Post Office Ltd

Criminal Justice Act 1967, Section 9; Magistrates Court Act 1980,
sub section. 5A(3)(a) and 5B; Criminal Procedure Rules 2005, Rule
27.1

Statement of	Stephen BRADSHAW		
Age if under 18	Over 18	(If over 18 insert 'over 18')	
<p>This statement (consisting of pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything, which I know to be false or do not believe true.</p> <p>Dated the 19th day of June 2012</p> <p>Signature</p> <p>Further to my statements dated 4 April 2012 and 18th June 2012.</p> <p>A more detailed explanation of exhibit SB/21 summary of Stock sold / reversed out of the Horizon system for the period of November 2010 to January 2011 is as follows:</p> <p><u>50 X 1st Class Large Stamps.</u></p> <p>On 8 November 2010 stamps with a value of £132 were sold and on 25 January 2011 stamps with a value of £33 were sold making a total of £165 worth of stamps sold.</p> <p>On 24 November 2010 stamps with a value of £990 and on 13 January 2011 stamps with a value of £3,300 were reversed out of the Horizon system making a total value of £4,290.</p> <p>The difference between stamps sold and stamps reversed out of the system is £4,125. This action of reversing out more stamps than have been sold would result in a surplus of cash in Birkenshaw's Post office accounts of £4125.</p> <p><u>50 x 2nd Class Large Stamps</u></p> <p>On 3 November 2010 stamps with a value of £25.50 were sold and on 9 December 2010</p>			

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Criminal Justice Act 1967, Section 9; Magistrates Court Act 1980, sub section. 5A(3)(a) and
5B; Criminal Procedure Rules 2005, Rule 27.1

Continuation of statement of Stephen BRADSHAW

stamps with a value of £510 were sold making a total of £535.50 worth of stamps sold. On 24 November 2010 stamps with a value of £765 and on 15 December 2010 stamps with a value of £3,315 were reversed out of the Horizon system making a total value of £4,080. The difference between stamps sold and stamps reversed out of the system is £3,544.50. This action of reversing out more stamps than have been sold would result in a surplus of cash in Birkenshaw's Post Office accounts of £3,544.50.

Self Adhesive Sheet 1st Class x 100

Between the period of 2 November 2010 to 31 January 2011 stamps with a value of £1271 were sold. During the same period stamps with a value of £6068 were reversed out of the horizon system. The difference between stamps sold and stamps reversed out of the system is £4,797. This action of reversing out more stamps than have been sold would result in a surplus of cash in Birkenshaw's Post Office accounts of £4,797

Self Adhesive Sheet 2nd Class x 100

Between the period of 2 November 2010 to 31 January 2011 stamps with a value of £864 were sold. During the same period stamps with a value of £3200 were reversed out of the horizon system. The difference between stamps sold and stamps reversed out of the system is £4,797. This action of reversing out more stamps than have been sold would result in a surplus of cash in Birkenshaw's Post Office accounts of £2336.00.

For this period of 02 November 2010 to 31 January 2011 sales of stamps amounted to

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5B; Criminal Procedure Rules 2005, Rule 27.1

Continuation of statement of Stephen BRADSHAW

£2835.50 and the value of reversed stamps out of the Horizon system was £17638
resulting in a cash surplus at Birkenshaw Post Office of £14,802.50.

By reversing out stamps you are putting the stamps back into the stock holdings and
therefore increasing the number of stamps held at the branch, with the increased stock
levels the amount of cash required to balance the branch would reduce by the same value.
For example increasing the stamp holdings by £14,802.50 the amount of cash required to
balance the accounts would reduce by £14,802.50.

During any audit if a discrepancy is found within the postage stamps, the auditor has to sell
the stamps rather than adjust the number of stamps held. For example, the Post Office
declares they have 20 stamps at 60p but the audit reveals there are only 10 at 60p, the
auditor would sell 10 stamps at 60p (£6) and the postmaster would have to put £6 cash
into the accounts. The auditor sells these stamps instead of decreasing from 20 to 10 as
this is the correct accounting procedure.

Although SB/4 is referred to as adjustments to stock, it is the amount of stamps that had to
be sold through the Horizon system in order to correct the levels of stock held.

The selling and reversing of stamps on SB/21 would create a substantial surplus of cash in
Birkenshaw Post Office accounts and there has been no surplus cash declared on any of the
Branch Trading Statements SB/7 to SB/10.

During the period of 02 November 2010 to 31 January 2011 (SB/21), covering first and

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Continuation of statement of Stephen BRADSHAW

second class large stamps and first and second class self adhesive stamps, stamps have been reversed out on eleven occasions, with five being performed under the User ID KIS001, three under the User Id of KIS002 and three under the User ID ULI001. User ID KIS001 and KIS002 are the User Id's of Khayyam ISHAQ and ULI001 is the User ID of Umar LIAQUAT.

The stamps reversed out under the User ID of UML001 all took place on Wednesday 24 November 2010. The Trading Period for Period 7 (SB/8) ended on 17 November 2010, if the balance of cash and stock took place once a week, the discrepancy as a result of reversing out stamps on the 24th November 2010 would have been found, similarly if the balance of cash and stock took place only when the Branch Trading Statement was due, the discrepancy would have been found when the Branch Trading Statement for Period 08 (SB/9) was produced on 15 December 2010.

I accessed the Post Office Management Information system known as Credence, to obtain all items of stock received between the dates of 18 November 2010 to 16 December 2010 to cover the period of the Branch Trading Statements for SB/8 and SB/9. No first or second class large or first and second class self adhesive stamps were received. I now produce this summary as SB/23.

To verify the figures, a check of the 50 x 2nd class Large stamps for the period of 17 November 2010 to 15 December 2010 (BTS SB/8 and SB/9) was made as per table below.

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Continuation of statement of Stephen BRADSHAW

Item	Number declared on SB/8	Number sold SB/21	Sub total	Number reversed out of system	Sub total	Number declared on SB/9
50 X 2 nd class Large	139	20	119	160	279	279

From the table it can be seen that 139 stamp sheets were declared as being on hand and in the Post Office when the balance was performed on 17 November 2010. Each full sheet has a value of £25.50. Between 18 November 2010 and the next balance on 15 December 2010 £535.50 of stamps were sold, equating to 20 sheets leaving 119 that should be declared on the next balance.

During this period stamps worth £4080 were reversed out of the system, equating to 160 sheets and therefore increasing the holdings to 279. When the balance was performed on the 15 December 2010, 279 stamp sheets were declared as being on hand and in the Post Office.

The monetary difference between the declared holdings and the actual holdings of the extra 160 sheets would create a surplus of cash in the accounts. A surplus of cash would be created on all denominations of stamps that have been inflated as per exhibit SB/4.

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