

**SUMMARY OF FACTS PREPARED IN ACCORDANCE WITH RULE 21.3(1)(b)
OF THE CRIMINAL PROCEDURE RULES 2005**

POST OFFICE LIMITED v SEEMA MISRA

The Defendant is 32 years of age (Date of Birth GRO) and was a Subpostmistress at West Byfleet Post Office for a period of 2 years and 7 months prior to her suspension from duty on the 14th January 2008.

On the 14th January 2008 Post Office Limited Branch Auditors attended West Byfleet Post Office and discovered a shortage in the cash and stock of approximately £77,000. However, this figure included a known debt of £3,034.03.

The Auditors informed the Post Office Limited Investigation Officers that Ms Seema Misra, Subpostmistress attended the Office. She had informed them that the account would be short by between £50,000 - £60,000. Further she had informed the Auditors that the balances had been adjusted in order to produce a clear Trading Statement.

Subsequently Post Office Limited Investigation Officers attended West Byfleet Sub Post Office where they spoke to the Auditors and then introduced themselves to Ms Seema Misra where Ms Misra handed the Officers hand written reports both signed by her. In the report Ms Misra stated the shortages are due to staff thefts from about one year ago. She stated that she made up a rem pouch and she was going to borrow money from friends and family in order to fill it up. The note also stated that she wants to pay the losses back to Post Office Limited. The Auditors handed the Investigation Officers two remittance pouches. The remittances pouches barcode number 302124615598 contained a remittance pouch slip produced on 9th January 2008 for £13,000 and return advice slip, produced on 9th January 2008 which had been date stamped and signed by Ms Misra. Remittance pouch bar code number 302124615581 contained remittance pouch slip produced on 9th January 2008 for £14,000 and return advice slip produced on 9th January 2008 which has been date stamped and signed by Ms Misra. It should be noted that neither pouch contained any cash.

The Officers explained the nature of their enquiries and cautioned Ms Misra. She consented to be interviewed. She informed the Officers that she needed to count the shop takings and prepare the banking. The Officers asked whether she would be prepared to pay any of the shop takings back into the Post Office in order to reduce her losses. This she agreed and said that she would pay back as much as she could, but had to bank some in order to cover bills. The Officer explained that any money repaid by her would be accepted without prejudice. In total the shop takings amounted to £2,975 which Ms Misra handed to the Officer £475. The Officer handed to her Post Office Form CS025 a without prejudice receipt.

Ms Misra consented to a search of her home address which was carried out by Post Office Limited Investigation Officers but no items were seized.

She was then interviewed on tape under caution. During the interview she denied theft but admitted false accounting but she explained that the shortage in the Office were due to previous staff members stealing from her. She added that the loss had been carried for over a year. She said that when they first took over the business they kept on the staff from the previous owner and left them to run the Office. She stated that after a while she noticed things were not right and a theft of £1,000 had been reported to the Police. She added the members of staff either resigned or were sacked as the losses were uncovered. Although only £1,000 had been reported to the Police, Ms Misra said the loss was actually between £89,000 and £90,000. She also confirmed that this loss had been carried since around November 2006 adding that they had been paying money back into account in order to try and reduce the loss.

She explained that she would hide the shortages by not only falsifying the cash on hand figure, but also falsely declaring cash in pouches or currencies awaiting despatch. When she was shown Branch Trading Statements for Branch Trading Period 08 year 2006/2007 dated period 15th November to 14th December 2006 Ms Misra confirmed that the cash on hand figure of £27,993.73 and currencies awaiting collection figure declared as £13,070 were both falsified figures. When shown the Branch Trading Statement for Branch Trading Period 02, year 2007/2008 dated period 16th May – 16th June 2007 and the Branch Trading Statement for Branch Trading Period 08 year 2007/2008 dated period 14th November – 15th December 2007, Ms Misra confirmed that the declared cash on hand figures and currencies awaiting collection were false figures. She confirmed that all Trading Statements since Branch Trading Period 08 year 2006/2007 were false accounts. She was then asked what would have happened if she had shown the correct figures, she said that she would have had the Post Office taken away from her. She stated that it was a dishonest thing to do and that she had kept her business afloat by doing this, but again said that she had been repaying money back into the account. She was then shown two grey rem pouches found in the Post Office, together with rem out receipts totalling £27,000 to which she said that she was hoping to get the money from family, friends and the shop takings. She confirmed that the figures had been entered under Horizon as awaiting collection despite the money not actually being present. She also confirmed that she was the only person who had completed the Branch Trading Statements at the Office since year 2007.

In the event of conviction there will be an application for compensation of £74,609.84 and a contribution towards prosecution costs and investigation costs.

Documents enclosed herewith:-

- 1 Copy Summary of Tape Recorded Interview.
- 2 Copy Forms CS001, CS005 and CS005c.
- 3 Copies of two signed and written notes.
- 4 Copy Audit Report.
- 5 Copy Pouch 302124615581.
- 6 Copy Return Advice Note and Rem Out Slip for £14,000.
- 7 Copy Pouch 302124615598.
- 8 Copy Return Advice Note and Rem Out Slip for £13,000.
- 9 Copy Notebook Entry of Lisa Allen.
- 10 Copy Trading Statements 08, 2006/2007 and 02 and 08 2007/2008.
- 11 Copy Notebook Entry of Adrian Morris.