

 **Robert Daily**
19/08/2009 11:42

To: Juliet McFarlane/e/POSTOFFICE **GRO**
cc:
Subject: Re: REGINA v PETER ANTHONY HOLMES - CRM/261295/JMcF
NEWCASTLE-UPON-TYNE CROWN COURT

Juliet

In regards to the Expert Accountants Report 28 July 2009.

I cannot ascertain how much from the business has been deposited without a full list of daily takings for the period. I have only received extracts.

In regards to the deposits in the Alliance & Leicester Business account and the Holmes' Personal Account, I have noted that deposit are made in to both accounts on the same day. I also noted that large deposits or deposits totalling large amounts, were made in to the Alliance & Leicester on the same days as the deposits in to Barclay's.

Peter Holmes stated on tape in regards to deposit in too the Personal Account 'She lives with me she comes at night does her accounts counts her money gives me what's got to go into the accounts the next morning and I'm coming into a Post Office anyway so I bring it in and pay it in'

The Barclay's statements only indicate 'Postal Credits' against the description. They do not indicate the Post Office the deposit was made.

The Alliance & Leicester statements do not indicate the name of the business in the description, however the main credits are described as
BT DUALITY - E (date) and **D ELAVON MERCHANT SERVICES CR MAESTR - E (date)**. I presume these are the business deposits.

I have compiled an Excel spreadsheet with the deposits made into both accounts. The majority of deposits in to the Barclay's account were made at a Post Office. The ones that were not are annotated in the comments column.

I compared the date of the deposits against the Horizon data for the period 21 August 2007 and 17 September 2008. The amounts deposited on the Barclay's statement have also been transacted through Jesmond Post Office under Product Number 4370 - Barclay's Bank Personal Cash Deposit. The Horizon dates differ by up to 4 days previous I would presume this is the period it takes to clear at the bank. All transactions were transacted under Peter Holmes' user ID with the exception of 7 December 2007. Jenera Bergum, Counter Clerk transacted Holmes' wages (£1840) in to his Bank Account. The deposits not transacted at Jesmond PO are annotated in the comments column.

The Expert Report states they have done a summary of deposits from 1 August 2001 to 19th September 2008. The statements I obtained cover until 19th August 2008. There is one statement missing for the period 22 April to 21 May 2008. I noted the same period on the Experts Report has no deposits made during this period either.

The Horizon data shows 9 deposits made from 16th April to 21 May 2008 were transacted under Holmes user ID for Product Number 4370. I would suspect the Experts Report does not have the statement for period 22 April to 21 May 2008.

16-Apr-08	500
16-Apr-08	250
24-Apr-08	680
28-Apr-08	740
01-May-08	400
06-May-08	800
12-May-08	500
19-May-08	350
21-May-08	400

Whereas the Expert Report views the amounts in to the Barclay's Account is the takings from the business, my view is the manner in which the deposits are made suggests differently. However without the daily takings for the period I cannot say for certain.



Bank Statements A&L v Barclays.xls

I will take a hard copy of the file to court tomorrow.

Regards

Robert

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