



**Witness Statement**

*(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a)  
and 5B, MC Rules 1981, r 70)*

**Statement of** Elaine Ridge

**Age if under 18**      **Over 18**      (If over 18 insert 'over 18')

This statement (consisting of four (4) 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.

Dated the 9th Day of January 2009

Signature

**GRO**

I have been employed by Post Office Ltd for over 28 years. Since January 1980, I have performed the role of Contracts Manager and was appointed to the position of Agents Contract Manager in September 06. My duty involves the appointment of new Subpostmasters and any ongoing contractual issues that arise thereafter. Due to the nature of the work I do, I am location independent worker and move between locations to do various types of interviews depending on the location of the branch and person being interviewed.

One of the Post Offices that I oversee is West Byfleet Sub Post Office Branch, 17a Station Approach, West Byfleet, KT14 6NG which has a Financial Accounting Division Code of 126/023.

Mrs Seema Misra was appointed on 30 June 2005 as Subpostmaster of West Byfleet Post Office until her suspension on the 14<sup>th</sup> January 2008. Subpostmasters are not employees of Post Office Ltd, but operate under a contract to provide services on behalf of Post Office Ltd.

Signature

**GRO**

Signature witnessed by

## Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

Subpostmasters usually locate the actual Post Office in premises in which they also run a private business. Under the terms of the contract, Subpostmasters have sole responsibility for all stock and cash, and for all daily, weekly and monthly accounting and administration in respect of the Post Office.

Mrs Misra's general duties included the following:

Sale of postage stamps, postal orders, National Savings products, travel products, financial services products e.g. car/home insurance, personal loans etc. Homephone service, in addition to banking and bill payment transactions.

Post Office Ltd within its main Branch Post Offices and Sub Post Offices uses a computerised accounting system known as HORIZON in relation to the various types of transactions conducted over the counter and for the recording of daily, weekly and monthly figures in relation to those transactions. The system is used by the operator to conduct all transactions carried out at the counter and therefore the operator is able to view the extent of transactions conducted on a daily, weekly and monthly basis as well as provide information as to the state of stock sold or received and cash received.

A Post Office Operations Manual is held at each Post Office outlet operating the Horizon system.

Post Office Ltd operates a system whereby all offices must bring to account all of the transactions conducted over a period of a month as well as declare the correct amount of cash and stock held at the close of business which ultimately leads to the office 'Balance'. This term is used throughout the Post Office when referring to the monthly practice of declaring the state of the office accounts.

Signature

**GRO**

Signature witnessed by

## Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

The accounting month for a Post Office would start with the actual cash and stock physically held on site known and this formed part of the starting figure used for accounting purposes for that month. As the month progresses a large number of transactions are performed over the counter with the general public, for instance if a customer purchases a first class stamp for 36 pence, the Post Office counter provides the customer with a first class stamp (i.e. stock) and therefore the starting figure reduces by 36 pence in the stock portion, however, the customer hands the Post Office 36 pence in cash, this therefore inflates the cash figure by 36 pence and brings the starting figure back to it's original state and a 'balance' is once again established.

The Horizon system keeps a running tally of all transactions conducted over the course of the month and the operator is able to request various reports from the system at any time to display the current state of the accounts, such as the cash on hand figure etc. These can be viewed on the monitor or printed off.

A balance is reached when the figures for both the payments and receipts are the same, any discrepancy in the two figures would result in the office declaring a shortage or a surplus of cash in the accounts. Once the operator is content with the office accounts, they are then required to print off two copies of the Branch Trading Account, these accounts show summaries of all transactions conducted that month together with the actual values of cash and stock to hand. Both copies of the Branch Trading Account must be signed by the Sub Postmaster as being a true record of the state of accounts of the office, both the trial and final copies are retained at the branch.

Sometime during Monday 14<sup>th</sup> January 2008 I received a telephone call from Keith Noverre, Post Office Ltd Auditor. He told me that there was going to be a substantial audit shortage at West Byfleet Post Office. As a result of this information I then spoke to Mrs Seema Misra the subpostmistress and precautionary suspended her.

Signature

**GRO**

Signature witnessed by

## Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

Under the terms of the subpostmaster contract, a subpostmaster is prohibited from using Post Office® cash for their own purposes. Subpostmaster Contract, section 12, paragraph 3 states the following:

'The subpostmaster is expressly forbidden to make use of the balance due to Post Office Ltd for any purpose other than the requirements of the Post Office service; and he must, on no account apply to his own private use, for however short a period, any portion of Post Office Ltd funds entrusted to him/her. They must also be careful to keep the Post Office® money separate from any other monies. Misuse of Post Office Ltd cash may render the offender liable to prosecution and, or, the termination of his Contract of Appointment.'

I produce as exhibit **ER/01** the contract which Mrs Misra signed agreeing to be bound by the terms of her contract and by the rules contained in the book of rules and the instructions contained in those postal instructions issued to her. In addition I also produce as exhibit **ER/02** the appropriate page from the Subpostmasters Contract which details the subpostmasters responsibilities for Post Office stock and cash.

I can confirm from Post Office Training records that Mrs Misra received the following training; Two weeks in a class room environment and then a trainer attend the branch for one week on site training which is, the standard training given to any Postmaster.

Signature

CS011A

**GRO**

Signature witnessed by

Version 3.0 11/02

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.  
ER

Address

GRO

GRO

Home telephone No:

Business telephone No:

Occupation: AGENTS CONTRACT  
MANAGER

Date and place of birth:

GRO LONDON

Maiden name.: WRIGHT

Identity code: 1

Dates to be avoided. Delete dates of non availability of witness

Month of: June 2008							Month of: July 2008							Month of: Aug 2008						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5		
8	9	10	11	12	13	14	8	9	10	11	12	13	14							
15	16	17	18	19	20	21	15	16	17	18	19	20	21							
22	23	24	25	26	27	28	22	23	24		26	27	28			24	25	26	27	28
29	30	31					29	30	31					29	30	31				
Month of: Sept 2008							Month of: Oct 2008							Month of: Nov 2008						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21	15	16	17	18	19	20	21
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29	30	31					29	30	31					29	30	31				

Contact point, if different from above:

Address:

Telephone No:

STATEMENT TAKEN BY (print name)

Jon Longman

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Ascot Road,  
Watford,  
WD18 8AA.