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ROYAL MAIL GROUP (POST OFFICE LTD) – CASE REVIEW

R. v GREGORY CHARLES HARDING

Bradford Crown Court

PRE HORIZON ON LINE CASE

Offence

1. On the 5th November 2010 this defendant was sentenced, at Bradford Crown Court, to 20 weeks imprisonment suspended 12 months with 200 hours unpaid work. The single charge of False Accounting alleged that between the 30th September 2005 and 30th September 2010 he had falsified branch trading statements. Costs were awarded in the sum of £1,948.00.

Case history

2. This case first appeared on the 28th May 2010 at the Halifax Magistrates Court and was committed on 23rd July 2010.The case was next listed on 16th September 2010 when the defendant pleaded guilty and was adjourned for reports to the 5th November 2010 when the defendant was dealt with as above.

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Prosecution case

3. The defendant, Gregory Harding was during the relevant period the sub postmaster at the Hipperholme subpostoffice. He ran the post office for 5 years prior to being suspended on the 30th September 2009.

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4. On 30th September 2009 auditors attended the Hipperholme Post Office to verify financial assets and confirm compliance with a range of business processes.

5. On the date of the audit, 30th September 2009, the auditor found a total shortage of £20,209.36 made up as follows:

   - £18,517.50 (-) identified as a difference in cash figures
   - £1,682.99 (-) identified as a difference in stock figures
   - £8.87 (-) identified as a difference in Foreign currency figures.
   - £20,209.36 Total Shortage

6. During the audit Mr Harding asked the auditors how much the shortage was and upon being told said, "I didn't think that it was quite that much."

7. In his interviews, conducted under the provisions of the Police and Criminal Evidence Act 1984 and the relevant Codes of Practice, on the 6th October 2009, the defendant said:
   - He had had losses over the past 4 years which he could not explain.
   - He worked in the branch full time with one assistant.
   - He wished that he had sorted things out with the Federation beforehand.
   - He had been able to balance the accounts by falsifying the records.
   - He found it hard to believe that someone had been stealing from him
   - He had made no gain from the Post Office.
   - He had not paid bills through the Post Office.
   - He had not settled a transaction correction when he was required to make a loss good as he did not have the money so he rolled it over without putting the money in.
   - At one stage he thought that it was his assistant but the losses continued after the assistant stopped working for him

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Defence case

8. In interview the defendant denies theft but admits false accounting to cover up losses.

Discussion

9. This is a pre Horizon on Line case. The Second Sight Interim Report deals largely with Horizon on Line. If this was a case where the allegation was one of theft or the defendant was sentenced on the basis that he had appropriated the money we might well have had to consider disclosure.

10. In this case there were discussions between the Judge and Counsel on the 16th November 2009 when the defendant pleaded not guilty to the theft count but guilty to the false accounting count. It was agreed that the defendant would be sentenced on the basis that, "No financial benefit, no one took the money, that it was lost during the normal course of operating a business and that the defendant falsified accounts to cover this up."
11. In this case he was charged with False Accounting and on his own admissions in interview he is guilty of the offence to which he pleaded guilty on the basis upon which the Judge sentenced.

Conclusion

12. This is a case in which, had we been possessed of the Second Sight Interim Report, we would not have needed to disclose anything contained therein to this defendant. The passage of time has not changed that position, in my opinion, and we need take no further action upon this file.

Harry Bowyer — **22nd November 2013**
Barrister
Cartwright King Solicitors