

Appendices (page 1 of 20)

POST OFFICE LIMITED v LEE CASTLETON

- 1 BREAKDOWN OF THE AMOUNTS CLAIMED
- 2 CASH ACCOUNT SUMMARY
- 3 SUMMARY OF THE SUSPENSE AND LOSS ACCOUNTS
- 4 SUMMARY OF CASH MOVEMENTS FOR JANUARY 2004
- 5 SUMMARY OF CASH MOVEMENTS FOR FEBRUARY 2004

Appendix 1 (page 2 of 20)

**POST OFFICE LIMITED v LEE CASTLETON
BREAKDOWN OF THE AMOUNTS CLAIMED**

The amount of the claim consist of the following:

Loss account - Table 2a

Week 47 transfer

£ 8,243.10

representing

week 43 22/01/2004

4,230.37

week 44 29/01/2004

2,523.12

week 45 04/02/2004

292.00

week 46 11/02/2004

1,513.09

week 47 18/02/2004

-

unidentiifed

(315.48)

8,243.10

Week 49 transfer

£ 3,509.68

representing

week 48 25/02/2004

3,509.18

unidentiifed

0.50

3,509.68

11,752.78

Week 51 balance

11,210.56

representing

week 48 25/02/2004

3,509.18

week 49 03/03/2004

3.08

week 50 10/03/2004

7,140.85

week 51 17/03/2004

498.99

week 51 17/03/2004

9.96

week 51 17/03/2004

48.50

11,210.56

Difference at audit - lottery (stock of instant tickets)

1,769.00

Difference at audit - cash

1,026.41

27,115.83

Less: Repaid by customer (Dorothy Constable)

1,256.88

Net amount claimed

25,858.95

Source

Memo from Helen Hollingworth to Cath Oglesby 25.03.04 [Tab 79 Doc 65 143]

Appendix 2 (page 3 of 20)

**POST OFFICE LIMITED v LEE CASTLETON
CASH ACCOUNT SUMMARY**

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Balance brought forward	52,569	133,459	90,525	54,170	92,375	71,663	68,955	72,826	49,205	96,123	59,233	97,014	81,216

Receipts**Banking transactions**

NS&I Deposit	1,125	1,138	495	3,422	525	2,960	609	3,827	1,237	710	1,485	332	603
Giro Inpayment	15,597	6,927	25,241	56,596	47,626	31,433	34,082	32,100	35,738	36,978	33,097	45,445	24,592
A/P Pers Bank	6,314	4,999	7,734	7,276	6,370	9,427	9,054	17,925	14,835	14,636	12,623	9,037	10,401
Link cash deposits													50
Link cheque deposits													
A&I Deposits	80	140	150	800	200	120	60	100	210	185	685	825	522
	23,116	13,203	33,620	68,094	54,722	43,940	43,805	53,952	52,020	52,509	47,889	55,640	36,168

Stock receipts

Philatelic	24		6	9	58	6			40	35		10	
Postage	749		3,135		266	1,155		776	319	2,962		852	
PO Face Value			1,400	50		755		1,095		970		730	
PO Fees			129	8		65		100		97		67	
Entente Cordiale coin													
Vehicle Lic Stps			200		100	100		250		250		150	
TV Lic Svg Stps				200		400		400		400			
£5 PO Calling Card				50									
£10 PO Calling Card						100							
	773	-	4,869	316	424	2,581	-	2,621	359	4,714	-	1,809	-

Foreign currency from Post Office

Pre order FX	-	-	3,100	-	-	10	50	300	300	1,400	1,000	800	100
--------------	---	---	-------	---	---	----	----	-----	-----	-------	-------	-----	-----

Appendix 2 (page 4 of 20)

POST OFFICE LIMITED v LEE CASTLETON

CASH ACCOUNT SUMMARY

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Sales (not involving stock)													
Giro Transcash fees	18	20	40	48	25	44	19	22	28	29	36	29	28
Rod Licence Sales				3									
Potage U/R													
Travel Insurance								13		48			
Postage label Parcelforce	32			27		132			26			23	
Redirection social	14			14	32			21			61	6	65
TV Licence fees			87	145					116	116			116
E top ups	160	230	400	325	420	345	460	375	555	470	510	525	410
Postage label Special Del by 9				8			8						
Postage label 1st class	128	79	89	171	130	190	128	209	171	145	186	180	175
Postage label 2nd class	48	31	47	39	68	75	37	73	32	68	52	90	89
Postage label Special Delivery	139	10	41	58	22	45	15	26	36	55	37	89	55
Postage label Air Mail	75	45	54	75	87	92	111	85	53	96	82	153	107
Postage label Surface Mail		3	8	4		12		9	4		8	6	
Postage label Royal Mail Parcels	39	15	60	57	54	71	61	120	75	52	52	77	45
	653	433	827	974	838	1,005	838	952	1,096	1,080	1,023	1,177	1,089
National Lottery													
National Lottery	1,220	1,604	1,960	1,217	1,840	1,564	1,363	1,395	1,964	1,693	2,972	2,007	1,332
Chq Prize Pay Bal Entry			1,215										
Instant Win Activate		960								1,200			
	1,220	2,564	3,175	1,217	1,840	1,564	1,363	1,395	1,964	2,893	2,972	2,007	1,332
Adjustments													
Error Notices	-	-	-	-	1,414					862			
B de Ch Revaluation												1	0
Foreign currency purchase margin												14	
	-	-	-	-	1,414	-	-	-	-	862	-	14	0

This appendix forms an integral part of the Expert Report of Geoffrey W Porter of BDO Stoy Hayward LLP dated 29/11/2006.

Lee Castleton

Appendix 2 (page 5 of 20)

**POST OFFICE LIMITED v LEE CASTLETON
CASH ACCOUNT SUMMARY**

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Cash received from Post Office													
Rems (ADC) - Table 6	139,600	-	-	51,520	30,000	27,350	40,520	7,740	70,000	1,020	60,700	2,740	25,000
NOT FOUND	1												
Total receipts	165,362	16,201	45,591	122,121	89,238	76,450	86,576	66,959	125,739	64,478	113,584	64,186	63,690
Sub-total	217,932	149,660	136,117	176,291	181,613	148,113	155,531	139,785	174,944	160,601	172,817	161,200	144,906
<u>Payments</u>													
Pensions and allowances													
P&A	70,825	47,928	67,658	67,779	64,103	60,534	62,515	64,029	59,847	58,076	55,929	61,010	54,573
IR Tax Credits	1,848	2,110	2,288	2,145	1,425	1,831	1,391	2,076	1,436	1,825	2,035	1,831	1,006
Green Giro	5,991	1,971	2,329	5,135	7,033	4,314	5,643	6,006	4,575	6,876	5,215	5,317	5,506
Giro out	753	899	1,130	1,016	789	953	793	1,040	866	781	1,347	1,533	767
	79,417	52,908	73,405	76,075	73,350	67,631	70,343	73,151	66,725	67,558	64,526	69,691	61,853
Banking transactions													
NS&I Withdrawal	923	570	600	1,379	1,275	967	767	4,163	1,500	957	612	326	3,467
Card Account withdrawal	1,328	893	1,971	1,464	2,094	1,814	2,619	3,166	3,760	3,803	5,150	4,595	6,659
Auto Pay/Pers bank	175	100	230	100	200	100	200	100	280	100	200	100	100
Debit card payments	60	62	115	117	174	90	249	298	159	348	373	265	33
Postal Orders cashed	28		23	302	27	59	13	69	197	43	35	107	14
A&L withdrawal	150	797	260	107	30	105	450	445	170	450	280	336	340
Link withdrawals	300	90	70	90	225	150	596	110	530	210	335	170	180
	2,964	2,512	3,269	3,559	4,025	3,287	4,893	8,351	6,596	5,911	6,985	5,899	10,793
Lottery transactions													
Lottery prizes	566	261	1,834	385	426	511	1,004	554	284	865	465	413	124
Littlewoods Prizes			2	1			1		1			1	
	566	261	1,836	386	426	511	1,005	554	285	865	465	414	124

This appendix forms an integral part of the Expert Report of Geoffrey W Porter of BDO Stoy Hayward LLP dated 29/11/2006.

Lee Castleton

Appendix 2 (page 6 of 20)

POST OFFICE LIMITED v LEE CASTLETON
CASH ACCOUNT SUMMARY

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Remittances to Post Office													
Cheques to CHEC	1,517	3,353	3,118	3,083	22,574	5,054	6,142	6,531	5,215	6,093	3,519	2,746	2,079
Rems to ADC	-	-	-	526	9,464	2,379	-	1,987	-	20,539	-	1,012	-
	1,517	3,353	3,118	3,609	32,038	7,434	6,142	8,518	5,215	26,632	3,519	3,758	2,079
Stock adjustments													
Stock to ADC Table 8				4	45								
TV Lic Svgs Redmd		100	316	282		258	320			398	304	218	
PPA Prescription refunds													
Vouchers sent to TP	2	0		1	1	38	1	2		1	2	3	4
	2	100	316	287	46	296	321	2	-	399	306	221	4
Adjustments													
Error Notices					65								
Bur de Change Reval													
PO Foreign Exchange out	7		2	1		0		5		3	2		4
	7	-	2	1	65	0	-	5	-	3	2	-	4
Final account deficiency													
Total payments	84,472	59,135	81,946	83,916	109,950	79,159	82,704	90,580	78,821	101,368	75,803	79,984	74,858
Balance due	133,459	90,525	54,170	92,375	71,663	68,955	72,826	49,205	96,123	59,233	97,014	81,216	70,048

Appendix 2 (page 7 of 20)

POST OFFICE LIMITED v LEE CASTLETON
CASH ACCOUNT SUMMARY

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Cash and stock in hand													
Cash													
Cash on hand	126,841	83,483	43,758	83,328	59,811	53,449	59,292	33,100	81,265	36,598	72,713	49,374	39,029
Stock													
Fgn Cur Sterl Equiv	-	-	-	-	-	-	-	-	-	-	-	145	145
Philatelic Items	106	101	96	81	127	111	105	89	125	160	138	139	137
Postage Stps	3,038	2,864	5,335	4,585	3,786	4,204	3,187	3,184	2,680	4,991	4,186	4,270	3,691
PO Face Value	812	663	1,701	1,183	711	1,119	597	1,321	870	1,217	768	1,054	713
PO Fees	84	70	167	128	91	116	68	129	86	120	83	107	77
Entente Cordiale coin	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Lic Stps	60	15	85	-	35	95	30	235	160	335	180	290	235
TV Lic Stps	614	516	334	380	266	528	366	548	434	702	570	454	258
Littlewoods S/Cs	34	33	31	30	29	29	28	28	26	22	21	21	20
£5 PO Calling Cards	30	25	20	60	55	45	40	40	20	20	10	5	5
£10 PO Calling Cards	50	50	40	30	20	110	110	110	110	110	100	100	100
£20 PO Calling Cards	160	160	160	160	160	160	160	160	160	160	160	160	160
£10 PO Calling Cards Intl	200	200	200	200	200	200	200	200	200	200	200	200	200
Nat Lott Instant	1,430	2,347	2,243	2,209	2,141	2,035	1,914	1,817	1,745	2,846	2,620	2,492	2,315
Actual cash and stock in hand	133,459	90,526	54,170	92,375	67,432	62,201	66,096	40,962	87,880	47,481	81,749	58,810	47,085
	-	-	-	-	-	-	-	-	8,243	8,243	11,753	11,753	11,753
Actual balance including Table 2a	133,459	90,526	54,170	92,375	67,432	62,201	66,096	40,962	96,123	55,724	93,502	70,563	58,837
Shortage / (surplus)	1 (	0)	0	1	4,231	6,754	6,730	8,243	-	3,509	3,512	10,653	11,211

This appendix forms an integral part of the Expert Report of Geoffrey W Porter of BDO Stoy Hayward LLP
dated 29/11/2006.

Lee Castleton

Appendix 2 (page 8 of 20)

**POST OFFICE LIMITED v LEE CASTLETON
CASH ACCOUNT SUMMARY**

C/A Week	39	40	41	42	43	44	45	46	47	48	49	50	51
Week ending	24/12/03	31/12/03	07/01/04	14/01/04	21/01/04	28/01/04	04/02/04	11/02/04	18/02/04	25/02/04	03/03/04	10/03/04	17/03/04
	£	£	£	£	£	£	£	£	£	£	£	£	£
Discrepancy													
01 Surplus	-	0	-	-	-	-	-	-	-	-	-	-	-
02 Shortage	1	-	0	1	4,231	6,754	6,730	8,243	-	3,509	3,512	10,653	11,211
Table 2(a)									8,243	8,243	11,753	11,753	11,753

Source:

Horizon Weekly Cash Accounts (Final) [Document 1]

557

Based on the Document 54 spreadsheet
cross checked against Cash Account (final) [Documents 1]

Appendix 2 (page 9 of 20)

POST OFFICE LIMITED v LEE C.
CASH ACCOUNT SUMMARY**C/A Week****Week ending**

Balance brought forward

52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £
70,048	60,678	28,790	23,799	36,636	39,755	59,885

Averages
weeks
39 to 51
£Averages
weeks
52 to 6
£**Receipts****Banking transactions**

NS&I Deposit	1,770	409	1,321	402	855	1,300	750
Giro Inpayment	45,893	27,898	24,640	46,199	27,329	55,743	89,145
A/P Pers Bank	6,790	6,510	10,845	5,014	7,109	9,374	10,150
Link cash deposits		83	83	718	28		
Link cheque deposits					90	130	90
A&I Deposits	70	245	125	360	155	485	195
	54,523	35,145	37,013	52,692	35,567	67,032	100,330

44,514

54,615

Stock receipts

Philatelic			85	7			
Postage	368	989	1,011	1,296	80	485	911
PO Face Value		1,000	100	745		670	350
PO Fees		94	10	65		56	32
Entente Cordiale coin		250					
Vehicle Lic Stps				300		300	
TV Lic Svg Stps		400		400			160
£5 PO Calling Card							
£10 PO Calling Card							
	368	2,733	1,206	2,812	80	1,511	1,453

1,420

1,452

Foreign currency from Post Office

Pre order FX					80	2,912	1,250
--------------	--	--	--	--	----	-------	-------

543

1,414

Appendix 2 (page 10 of 20)

POST OFFICE LIMITED v LEE C.

CASH ACCOUNT SUMMARY

C/A Week

Week ending

Sales (not involving stock)

	52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £
Giro Transcash fees	19	35	29	13	35	26	26
Rod Licence Sales		12	120	164	3	12	39
Potage U/R		55					
Travel Insurance							
Postage label Parcelforce		54					
Redirection social		65					
TV Licence fees		116	242			242	121
E top ups	395	280	370	265	340	365	220
Postage label Special Del by 9					7	7	
Postage label 1st class	190	187	214	135	164	139	140
Postage label 2nd class	41	61	69	43	91	38	75
Postage label Special Delivery	13	45	51	57	60	25	61
Postage label Air Mail	109	68	152	152	123	102	107
Postage label Surface Mail	6	-	-	-	-	-	-
Postage label Royal Mail Parcels	86	54	73	50	54	44	51
	860	1,031	1,320	879	876	998	840

Averages
weeks
39 to 51
£Averages
weeks
52 to 6
£

922

972

National Lottery

National Lottery	2,219	1,773	1,910	3,146	2,046	2,366	2,335
Chq Prize Pay Bal Entry	5,015				1,736		
Instant Win Activate						720	
	7,234	1,773	1,910	3,146	3,782	3,086	2,335

1,962

3,323

Adjustments

Error Notices

B de Ch Revaluation	0	0	1	12		0	0
Foreign currency purchase margin	2		10	37		1	6
	2	0	11	49	-	1	6

176

10

Appendix 2 (page 11 of 20)

POST OFFICE LIMITED v LEE C.
CASH ACCOUNT SUMMARY
C/A Week
Week ending

Cash received from Post Office
Rems (ADC) - Table 6

NOT FOUND

Total receipts

Sub-total

Payments**Pensions and allowances**

P&A

IR Tax Credits

Green Giro

Giro out

Banking transactions

NS&I Withdrawal

Card Account withdrawal

Auto Pay/Pers bank

Debit card payments

Postal Orders cashed

A&L withdrawal

Link withdrawals

Lottery transactions

Lottery prizes

Littlewoods Prizes

	52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £	Averages weeks 39 to 51 £	Averages weeks 52 to 6 £
Cash received from Post Office	30,240	2,740	48,500	32,040	37,370	38,520	10,500	35,092	28,559
Rems (ADC) - Table 6									
NOT FOUND									
Total receipts	93,226	43,422	89,959	91,618	77,755	114,060	116,713	84,629	89,536
Sub-total	163,274	104,099	118,749	115,417	114,391	153,816	176,598		
<u>Payments</u>									
Pensions and allowances									
P&A	48,721	54,305	66,943	40,992	52,062	64,816	43,483		
IR Tax Credits	1,143	1,967	1,829	943	1,599	2,151	1,342		
Green Giro	4,761	6,701	6,953	2,820	4,715	4,990	2,996		
Giro out	723	1,061	1,135	1,099	961	3,369	1,144		
	55,348	64,035	76,860	45,854	59,335	75,326	48,964	68,972	60,817
Banking transactions									
NS&I Withdrawal	1,628	955	703	1,009	478	1,375	610		
Card Account withdrawal	5,783	5,952	7,418	7,463	7,569	9,131	7,735		
Auto Pay/Pers bank	170	200	200	200	200	130	100		
Debit card payments	34	131	100	55	172	334	110		
Postal Orders cashed	63	110	30	121	90	50	42		
A&L withdrawal	144	640	840	349	500	542	595		
Link withdrawals	190	260	220	170	138	900	970		
	8,013	8,248	9,511	9,367	9,148	12,462	10,162	5,311	9,559
Lottery transactions									
Lottery prizes	5,793	935	1,155	696	2,481	524	906		
Littlewoods Prizes	5,793	935	1,155	696	2,481	524	906	592	1,784

Appendix 2 (page 12 of 20)

POST OFFICE LIMITED v LEE C.

CASH ACCOUNT SUMMARY

C/A Week

Week ending

Remittances to Post Office

Cheques to CHEC

Rems to ADC

Stock adjustments

Stock to ADC Table 8

TV Lic Svgs Redmd

PPA Prescription refunds

Vouchers sent to TP

Adjustments

Error Notices

Bur de Change Reval

PO Foreign Exchange out

Final account deficiency

Total payments

Balance due

52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £
7,681	1,667	7,262	20,851	3,635	5,509	62,288
7,681	1,667	7,262	20,851	3,635	5,509	62,288
7,681	1,844	7,419	22,845	3,635	5,509	62,288
	248			11		603
					100	290
			19	19		
1		4		3	9	1
1	248	4	19	33	109	894
	2			4	2	6
2	-	-	-	4	2	6
25,759						
102,596	75,309	94,950	78,781	74,636	93,931	123,220
60,678	28,790	23,799	36,636	39,755	59,885	53,378

Averages
weeks
39 to 51
£

8,226

177

7

83,284

79,755

Averages
weeks
52 to 6
£

15,889

187

2

91,918

43,274

Appendix 2 (page 13 of 20)

POST OFFICE LIMITED v LEE C.
CASH ACCOUNT SUMMARY

C/A Week

Week ending

Cash and stock in hand

Cash

Cash on hand

Stock

Fgn Cur Sterl Equiv

Philatelic Items

Postage Stps

PO Face Value

PO Fees

Entente Cordiale coin

Vehicle Lic Stps

TV Lic Stps

Littlewoods S/Cs

£5 PO Calling Cards

£10 PO Calling Cards

£20 PO Calling Cards

£10 PO Calling Cards Intl

Nat Lott Instant

Actual cash and stock in hand

Actual balance including Table 2a

Shortage / (surplus)

52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £
55,232	22,362	18,059	29,178	33,749	53,412	47,241
177	-	-	-	-	8	91
124	124	205	192	163	163	61
3,406	3,574	3,699	4,388	3,652	3,206	3,060
340	990	613	1,145	796	1,066	1,058
43	108	76	121	89	110	113
-	250	250	250	250	250	250
205	150	70	315	265	465	370
152	344	170	462	318	146	190
19	19	19	19	19	19	19
-	-	-	-	-	-	-
90	80	70	70	70	60	60
160	160	160	160	160	160	160
200	200	200	200	190	190	170
527	327	227	125	35	645	538
60,675	28,688	23,819	36,626	39,756	59,899	53,381
-	-	-	-	-	-	100
60,675	28,688	23,819	36,626	39,756	59,899	53,481
2	102	(19)	11	(0)	(15)	(103)

Averages
weeks
39 to 51
£

Averages
weeks
52 to 6
£

63,234

37,033

71,556

43,263

75,536

43,278

4,219

(3)

Appendix 2 (page 14 of 20)

POST OFFICE LIMITED v LEE C
CASH ACCOUNT SUMMARY

C/A Week

Week ending

Discrepancy

01 Surplus

02 Shortage

Table 2(a)

52 24/03/04 £	1 31/03/04 £	2 07/04/04 £	3 14/04/04 £	4 21/04/04 £	5 28/04/04 £	6 05/05/04 £
-	-	19	-	0	15	103
2	102	-	11	-	-	-
-	-	-	-	-	-	100

Averages
weeks
39 to 51
£

Averages
weeks
52 to 6
£

Source:

Horizon Weekly Cash Accounts (Final

Based on the Document 54 spreadshee
cross checked against Cash Account (f

Appendix 3 (page 15 of 20)

POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF THE SUSPENSE AND LOSS ACCOUNTS

Extracts from transactions listings of items posted to codes 222 and 223

Operator	Date	Time	Horizon code		Amount £	Balance £	Comments
Suspense account							<i>Double entry is to Cash 1</i>
LCA001	07-Jan-04	17:44:03	DDN	222	(0.63)	(0.63)	
CTR002	14-Jan-04	18:40:36	DDN	222	(1,103.13)	(1,103.76)	Is this the week 39 loss?
LCA001	15-Jan-04	07:36:14	DDP	145	1,103.00	(0.76)	
Week 42 difference - cleared?					0.16	(0.60)	
LCA001	22-Jan-04	08:25:26	DDN	222	(4,230.37)	(4,230.97)	
LCA001	29-Jan-04	08:10:42	DDN	222	(2,523.12)	(6,754.09)	
CTR002	04-Feb-04	18:18:35	DDP	145	316.08	(6,438.01)	
LCA001	05-Feb-04	07:29:46	DDN	222	(292.00)	(6,730.01)	Apparently connected to Lottery transactions
LCA001	12-Feb-04	08:00:10	DDN	222	(1,513.09)	(8,243.10)	
CTR001	18-Feb-04	18:13:34	DDP	145	7,682.60	(560.50)	
CTR001	19-Feb-04	07:43:54	DDP	145	560.50	-	
LCA001	26-Feb-04	08:36:42	DDN	222	(3,509.18)	(3,509.18)	
LCA001	03-Mar-04	17:49:41	DDN	222	(3.08)	(3,512.26)	
CTR002	10-Mar-04	18:20:58	DDN	222	(7,140.85)	(10,653.11)	
LCA001	17-Mar-04	18:20:33	DDN	222	(498.99)	(11,152.10)	
LCA001	17-Mar-04	18:20:33	DDN	222	(9.96)	(11,162.06)	
LCA001	18-Mar-04	07:51:57	DDN	222	(48.50)	(11,210.56)	Apparently connected to Lottery transactions
ZAUD99	23-Mar-04	15:08:11	DDN	222	(1,778.25)	(12,988.81)	Posting by auditor
ZAUD99	23-Mar-04	15:29:19	DDN	222	(12,782.48)	(25,771.29)	Posting by auditor
ZAUD99	23-Mar-04	15:08:10	DDP	145	12.54	(25,758.75)	
ZAUD99	23-Mar-04	17:19:42	DDP	145	25,758.75	-	
RSI001	24-Mar-04	17:50:31	DDN	222	(2.14)	(2.14)	Posting by temporary sub post master after suspension
RSI001	31-Mar-04	16:46:23	DDN	222	(97.45)	(99.59)	Posting by temporary sub post master after suspension

Appendix 3 (page 16 of 20)

POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF THE SUSPENSE AND LOSS ACCOUNTS

Extracts from transactions listings of items posted to codes 222 and 223

Operator	Date	Time	Horizon code	Amount £	Balance £	Comments
						<i>Double entry is to Cash 1</i>
Loss account						
LCA001	13-Feb-04	10:25:14	HK	223 (8,243.10)	(8,243.10)	
LCA001	27-Feb-04	09:07:16	HK	223 (3,509.68)	(11,752.78)	This looks as if it duplicates the £3,509.18 posted to suspense the previous day. If so it should have been debited to suspense not cash.

Appendix 4 (page 17 of 20)

POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF CASH MOVEMENTS FOR JANUARY 2004

Date		Cash movement from transactions listing (code 1)	Cumulative Balance	Castleton's cash declaration	Variance	Change in variance	Reported shortage for week	Notes
		£	A £	B £	A - B £	£	£	
01/01/04	Thursday		69,927.00	69,927.00				
02/01/04	Friday	6,147.20	63,779.80	63,696.17	83.63			
03/01/04	Saturday	(5,185.60)	68,965.40	68,806.74	158.66	75.03		
04/01/04	Sunday							
05/01/04	Monday	20,229.51	48,735.89	48,804.27	(68.38)	(227.04)		
06/01/04	Tuesday	11,562.82	37,173.07	37,265.16	(92.09)	(23.71)		
07/01/04	Wednesday	41 (5,764.95)	42,938.02	43,757.92	(819.90)	(727.81)	0.47	
08/01/04	Thursday	(35,852.87)	78,790.89	78,439.03	351.86	1,171.76		
09/01/04	Friday	(12,341.50)	91,132.39	91,348.48	(216.09)	(567.95)		
10/01/04	Saturday	(1,510.83)	92,643.22	92,919.87	(276.65)	(60.56)		
11/01/04	Sunday							
12/01/04	Monday	20,706.43	71,936.79	71,491.56	445.23	721.88		
13/01/04	Tuesday	11,199.00	60,737.79	60,949.04	(211.25)	(656.48)		
14/01/04	Wednesday	42 (20,749.63)	81,487.42	83,328.32	(1,840.90)	(1,629.65)	0.60	£1,103.13 transferred to suspense
15/01/04	Thursday	(7,917.06)	89,404.48	91,095.63	(1,691.15)	149.75		£1,103 transferred from suspense
16/01/04	Friday	(4,271.87)	93,676.35	89,994.84	3,681.51	5,372.66		Customer 6859461 pays in £9,455
								cash - no other unusual items
17/01/04	Saturday	(931.44)	94,607.79	90,750.33	3,857.46	175.95		
18/01/04	Sunday							
19/01/04	Monday	21,646.35	72,961.44	69,079.55	3,881.89	24.43		
20/01/04	Tuesday	11,624.38	61,337.06	56,102.45	5,234.61	1,352.72		National Lottery error notices
								£1,349 processed?
21/01/04	Wednesday	43 (1,916.08)	63,253.14	59,810.88	3,442.26	(1,792.35)	4,230.97	
22/01/04	Thursday	(10,341.61)	73,594.75	72,519.54	1,075.21	(2,367.05)		£4,230.37 transferred to suspense
23/01/04	Friday	(3,044.68)	76,639.43	75,640.47	998.96	(76.25)		
24/01/04	Saturday	(907.06)	77,546.49	76,466.23	1,080.26	81.30		
25/01/04	Sunday							
26/01/04	Monday	18,807.49	58,739.00	57,373.92	1,365.08	284.82		
27/01/04	Tuesday	12,098.74	46,640.26	43,339.78	3,300.48	1,935.40		
28/01/04	Wednesday	44 (8,479.88)	55,120.14	53,448.92	1,671.22	(1,629.26)	2,523.12	
29/01/04	Thursday	(26,040.34)	81,160.48	79,660.96	1,499.52	(171.70)		£2,523.12 transferred to suspense

This appendix forms an integral part of the Expert Report of Geoffrey W Porter of BDO Stoy Hayward LLP
dated 29/11/2006.

Lee Castleton

Appendix 4 (page 18 of 20)

**POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF CASH MOVEMENTS FOR JANUARY 2004**

Date	Cash movement from transactions listing (code 1)	Cumulative Balance	Castleton's cash declaration	Variance	Change in variance	Reported shortage for week	Notes
	£	A £	B £	A - B £	£	£	
30/01/04 Friday	(2,044.32)	83,204.80	82,635.10	569.70	(929.82)		
31/01/04 Saturday	(1,875.06)	85,079.86	84,174.09	905.77	336.07		
	<u>(15,152.86)</u>	<u>1,921,213.15</u>	<u>1,892,826.25</u>	<u>28,386.90</u>	<u>822.14</u>		

Source

Daily cash movement is total of cash transactions (Horizon code 1) from the transaction listing

Daily cash delarations taken from events listing

Appendix 5 (page 19 of 20)

POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF CASH MOVEMENTS FOR FEBRUARY 2004

Date	Cash movement from transactions listing (code 1)	Cumulative Balance	Castleton's cash declaration	Variance	Change in variance	Reported shortage for week	Notes
	£	A £	B £	A - B £	£	£	
01/02/04	Sunday		84,174.09				
02/02/04	Monday	18,042.38	66,509.51	(377.80)			
03/02/04	Tuesday	11,693.49	54,854.24	(416.02)	(38.22)		
04/02/04	Wednesday	(3,535.97)	57,974.19	(1,317.67)	(901.65)	(24.08)	£316.08 transferred from suspense
05/02/04	Thursday	9,649.86	48,324.33	(468.19)	849.48		£292.00 transferred to suspense
06/02/04	Friday	(1,876.59)	50,200.92	(521.28)	(53.09)		
07/02/04	Saturday	(597.89)	50,798.81	(541.91)	(20.63)		
08/02/04	Sunday						
09/02/04	Monday	18,545.90	32,252.91	(630.13)	(630.13)		
10/02/04	Tuesday	7,980.91	24,272.00	(330.27)	299.86		
11/02/04	Wednesday	(8,592.33)	32,864.33	(236.08)	94.19	1,513.09	
12/02/04	Thursday	(55,689.27)	88,553.60	(10,198.00)	(9,961.92)		£1,513.09 transferred to suspense
13/02/04	Friday	(2,229.09)	90,782.69	(8,345.71)	1,852.29		£8,243.10 Table 2A loss
14/02/04	Saturday	(3,796.23)	94,578.92	(8,127.18)	218.53		
15/02/04	Sunday						
16/02/04	Monday	17,938.31	76,640.61	(8,268.93)	(8,268.93)		
17/02/04	Tuesday	9,795.20	66,845.41	(8,094.44)	174.49		
18/02/04	Wednesday	(12,174.36)	79,019.77	(2,245.67)	5,848.77	NIL	£7,862.60 transferred from suspense
19/02/04	Thursday	31,136.56	47,883.21	153.59	2,399.26		£560.50 transferred from suspense
20/02/04	Friday	(5,824.03)	53,707.24	179.97	26.38		
21/02/04	Saturday	(2,645.84)	56,353.08	147.61	(32.36)		
22/02/04	Sunday						
23/02/04	Monday	16,685.57	39,667.51	3,291.35	3,291.35		
24/02/04	Tuesday	8,660.78	31,006.73	2,846.63	(444.72)		
25/02/04	Wednesday	(7,411.33)	38,418.06	1,820.01	(1,026.62)	3,509.18	National Lottery error notices £862 processed?

This appendix forms an integral part of the Expert Report of Geoffrey W Porter of BDO Stoy Hayward LLP
dated 29/11/2006.

Lee Castleton

Appendix 5 (page 20 of 20)

POST OFFICE LIMITED v LEE CASTLETON
SUMMARY OF CASH MOVEMENTS FOR FEBRUARY 2004

Date		Cash movement from transactions listing (code 1)	Cumulative Balance	Castleton's cash declaration	Variance	Change in variance	Reported shortage for week	Notes
		£	A £	B £	A - B £	£		
26/02/04	Thursday	(44,231.20)	82,649.26	81,706.01	943.25	(876.76)		£3,509.18 transferred to suspense
27/02/04	Friday	(8,050.07)	90,699.33	93,210.38	(2,511.05)	(3,454.30)		£3,509.68 Table 2A loss
28/02/04	Saturday	(1,033.21)	91,732.54	94,002.71	(2,270.17)	240.88		
29/02/04	Sunday							
		<u>(7,558.45)</u>	<u>#####</u>	<u>1,575,487.56</u>	<u>(45,518.09)</u>	<u>(10,413.85)</u>		

*Source**Daily cash movement is total of cash transactions (Horizon code 1) from the transaction listing**Daily cash declarations taken from events listing*