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## Witness Statement

## Post Office Ltd

Criminal Justice Act 1967, Section 9; Magistrates Court Act 1980,  
sub section. 5A(3)(a) and 5B; Criminal Procedure Rules 2005, Rule  
27.1

**Statement of** Stephen BRADSHAW

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

This statement (consisting of      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 27<sup>th</sup> day of January 2013

Signature

Further to my statements dated 4 April 2012, 18<sup>th</sup> June 2012 and 19<sup>th</sup> June 2012.

The office snapshot that has been printed off the Horizon system summarises the state of the accounts, including the amount of cash, stock and postage required for the accounts to balance and takes into account all transactions up to the time the snap shot was generated.

An office snapshot can be generated at any time.

Mr Khayyam ISHAQ was appointed sub postmaster in July 2005 and Sub postmasters are contracted to provide services to customers. As such they receive a monthly remuneration commensurate with the level of business conducted at the branch and are provided with a balance of cash and stock to allow them to provide these services.

Mr ISHAQ's remuneration was approximately £34,000 for the period of April 2010 to February 2011.

A more detailed explanation of exhibit **SB/21** summary of Stock sold / reversed out of the Horizon system for the period of November 2010 to January 2011 is as follows:

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Continuation of statement of Stephen BRADSHAW

### 50 X 1<sup>st</sup> Class Large Stamps.

On 8 November 2010 stamps with a value of £132 were sold and on 25 January 2011 stamps with a value of £33 were sold making a total of £165 worth of stamps sold.

On 24 November 2010 stamps with a value of £990 and on 13 January 2011 stamps with a value of £3,300 were reversed out of the Horizon system making a total value of £4,290.

The difference between stamps sold and stamps reversed out of the system is £4,125. This action of reversing out more stamps that have been sold would result in a surplus in the account of £4125.

### 50 x 2<sup>nd</sup> Class Large Stamps

On 3 November 2010 stamps with a value of £25.50 were sold and on 9 December 2010 stamps with a value of £510 were sold making a total of £535.50 worth of stamps sold.

On 24 November 2010 stamps with a value of £765 and on 15 December 2010 stamps with a value of £3,315 were reversed out of the Horizon system making a total value of £4,080. The difference between stamps sold and stamps reversed out of the system is £3,544.50. This action of reversing out more stamps that have been sold would result in a surplus in the account of £3,544.50.

### Self Adhesive Sheet 1<sup>st</sup> Class x 100

On 2 November 2010 stamps with a value of £82, on 5 November 2010 stamps with a

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value of £41, on 11 November 2010 stamps with a value of £41, on 12 November 2010 stamps with a value of £41, on 3 December 2010 stamps with a value of £41, on 4 December 2010 stamps with a value of £41, on 6 December 2010 stamps with a value of £41 on 9 December 2010 stamps with a value of £82, on 10 December 2010 stamps with a value of £41, on 13 December 2010 stamps with a value of £41, on 14 December 2010 stamps with a value of £41, on 15 December 2010 stamps with a value of £41, on 17 December 2010 stamps with a value of £41 on 5 January 2011 stamps with a value of £41, on 10 January 2011 stamps with a value of £205, on 12 January 2011 stamps with a value of £41, on 14 January 2011 stamps with a value of £41, 17 January 2011 stamps with a value of £41, on 19 January 2011 stamps with a value of £82 and on 29 January 2011 stamps with a value of £205 were sold making a total of £1,271.

On 24 November 2010 stamps with a value of £1,230, on 1 December 2010 stamps with a value of £1,968, on 15 December 2010 stamps with a value of £2,050 and on 13 January 2011 stamps with a value of £820 were reversed out of the Horizon system making a total of £6,068 The difference between stamps sold and stamps reversed out of the system is £4,797. This action of reversing out more stamps that have been sold would result in a surplus in the account of £4,797

Self Adhesive Sheet 2<sup>nd</sup> Class x 100

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On 2 November 2010 stamps with a value of £32, on 3 November 2010 stamps with a value of £96, on 22 November 2010 stamps with a value of £64, on 25 November 2010 stamps with a value of £64, on 3 December 2010 stamps with a value of £32, on 4 December 2010 2 x stamp sales of £32 each totalling £64, on 7 December 2010 stamps with a value of £32 on 10 December 2010 stamps with a value of £64, on 13 December 2010 stamps with a value of £64, on 20 December 2010 stamps with a value of £32 on 30 December 2010 stamps with a value of £32, on 12 January 2011 stamps with a value of £32, on 17 January 2011 2 x stamp sales of £32 each totalling £64, on 19 January 2011 stamps with a value of £64, on 21 January 2011 stamps with a value of £32, on 29 January 2011 stamps with a value of £32 and on 31 January 2011 stamps with a value of £64 were sold making a total of £864.

On 17 November 2010 stamps with a value of £960, on 15 December 2010 stamps with a value of £1,600 and on 12 January 2011 stamps with a value of £640 were reversed out of the Horizon system making a total of £3,200.

The difference between stamps sold and stamps reversed out of the system is £2,336. This action of reversing out more stamps that have been sold would result in a surplus in the account of £2,336.

For the period of November 2010 to January 2011 sales of stamps amounted to £2835.50

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and the value of reversed stamps out of the Horizon system was £17638.

By reversing out stamps with a value of £14802.50 you are putting the stamps back into the stock holdings and therefore increasing the number of stamps declared at the branch. As the level of stock has increased the amount of cash required to balance the branch would reduce by the same value. For example increasing the stamp holdings with a value of £14,802.50 would then reduce the cash required to balance the cash and stock at the branch by £14,802.50.

**SB/4** is referred to as adjustments to stock, the difference between the declared levels of stock on hand compared to the actual stock levels on hand has to be sold to balance the correct amount of stock held.

For example on **SB/10** the last completed Branch Trading Statement on 12 January 2011, the volume of 50 x 2<sup>nd</sup> class stamps held was declared as 278. On **SB/3** the Horizon snapshot print out, which indicates the amount of stock that should be on hand shows that the volume of 50 x 2<sup>nd</sup> class stamps held was 277, indicating that one sheet of 50 x 2<sup>nd</sup> class stamps was sold between 12 January 2011 and the close of business on 7 February 2011. On completion of the audit the volume of 50 x 2<sup>nd</sup> class stamps transferred to the interim sub postmaster was 117 making a difference of 160 between what they said they held at the branch to the actual volume of stamps held.

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This difference in volume can be seen on **SB/4** and amounted to a cash value of £4080 being over stated. The total value of stock that had to be sold on 8 February 2011 to balance the stock held at Birkenshaw Post Office branch was £17,961.18.

It can be seen on the Branch Trading Statements **SB/7** to **SB/10** for the 50 x 2<sup>nd</sup> class stamps that on **SB/7** the volume was 110, **SB/8** the volume was 139 **SB/9** the volume was 279 **SB/10** the volume was 278. The figure of 278 is reduced by one on the Horizon office snapshot print out **SB/3**.

For the period of 02 November 2010 to 31 January 2011 (**SB/21**) a total of 21 sheets of 50 x 2<sup>nd</sup> class stamps with a value of £535.50 have been sold but a total of 160 50 x 2<sup>nd</sup> class stamps with have a value of £4080 have been reversed out of the Horizon thus increasing the level of 50 x 2<sup>nd</sup> class stamps held by a volume of 160.

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