

Witness Name: Simon Recaldin

Statement No.: WITN09890200

Dated: 13 July 2023

POST OFFICE HORIZON IT INQUIRY

Second Witness Statement of Simon Recaldin in the Post Office Horizon IT Inquiry

1. I, Simon Recaldin, of 100 Wood Street, London, EC2V 7ER, say as follows:

Introduction

2. Except where I indicate to the contrary, the facts and matters contained in this witness statement are within my own knowledge. Where any information is not within my own personal knowledge, I have identified the source of my information or the basis for my belief. In particular, my knowledge contained within this statement is informed by Peters & Peters Solicitors LLP ("**P&P**"), who are instructed by Post Office Limited ("**POL**"). I have been assisted in preparing this witness statement by Herbert Smith Freehills ("**HSF**") who represent POL in the Post Office Horizon IT Inquiry (the "**Inquiry**"), and P&P, who advise and support POL and HSF in respect of the Inquiry. The facts in this witness statement are true to the best of my knowledge and belief.
3. I am employed by POL as the Remediation Unit (which was previously known as the Historical Matters Unit and was sometimes also referred to as the Historical Matters Business Unit) ("**RU**") Director, a role I have held since 10 January 2022. My role includes managing the delivery of the Horizon Shortfall Scheme (previously known as the Historical Shortfall Scheme), criminal appeals process and consequent civil liability and compensation issues, internal and external communications and oversight of all matters relating to historic matters

(save for the Inquiry itself). The RU was established to centralise compensation and criminal appeal related work emerging from the outcomes of the Group Litigation Order judgments and settlement under my role as Director of RU. As RU Director, I chair the Historical Matters Committee ("**HMC**") which reports into the Remediation Committee ("**RC**") (a sub-committee of the Board and previously known as the Historical Remediation Committee), and together, we are responsible for decision making in respect of RU within scope of the delegated authority from the POL Board. I brief POL's Group Executive and Board on matters considered by the HRC. Since 9 June 2023 my line manager has been POL's Chief Executive Officer.

4. This witness statement has been prepared in response to a request made by the **Inquiry** pursuant to Rule 9 of the Inquiry Rules 2006 dated 23 June 2023 ("**Rule 9 Request**") ("**Request No. 47**"). This statement addresses information that POL has previously provided in response to various requests for prosecution and conviction statistics, including information provided during the Hamilton proceedings, the letter sent by HSF dated 15 December 2021 in response to the Rule 9 Request dated 3 December 2021 ("**Request No. 6**") (the "**Request No. 6 Response**"), and five responses to requests made under the Freedom of Information Act 2000 ("**FOIA**")¹, and contains updated statistics based on the available data as at 12 July 2023. This statement is based on my understanding and belief, following an analysis of the requests, responses, and information provided to me by P&P.
5. Where I refer to specific documents in this statement, copies of those documents are exhibited to this statement (as set out in the index below).

Request No. 47

6. Request No. 47 asked POL:

¹ FOI201608250921 (29 September 2016), FOI2020/00186 (22 May 2020), FOI2021/00353 (20 May 2021), FOI2022/00304 (25 May 2022) and FOI2023/00096 (24 March 2023). The requests and responses are set out in full from paragraph 35 below.

- (i) to set out in a statement the substance of the Request No. 6 Response regarding prosecution and conviction statistics (addressing both the statistics provided and the definition and limitations that apply);
- (ii) to confirm whether the Request No. 6 Response and its responses to the five FOIA requests are consistent with one another, and if not, why not;
- (iii) to confirm whether the responses detailed at paragraph 6(ii) are consistent with information given to the Court of Appeal on 23 March 2021 (and if not, why not);
- (iv) to confirm whether the table provided in response to FOI2020/00186 is accurate and if it is not, to provide an equivalent table that is accurate (as far as is possible, with an explanation as to any limitations); and
- (v) to confirm whether, as the table provided in response to FOI2020/00186 appears to suggest, the number of prosecutions increased significantly in the year(s) shortly before the roll out of Horizon or whether the number increased after the introduction of Horizon.

Summary

7. POL has been asked on a number of occasions and in a number of contexts to provide statistics in relation to the numbers of its historical prosecutions and/or convictions. This has included providing information in response to FOIA requests², in the *Hamilton & Others* proceedings (the “**Hamilton Proceedings**”)³ and to the **Inquiry**.⁴ I will refer to these requests collectively as “**the Information Requests**”.
8. The responses POL has given in response to each Information Request were based on the data available at the time, and bar one, subject to caveats about the completeness and reliability of the information provided.

² This witness statement concerns the FOIA responses listed at footnote 1 above.

³ The information given to the Court of Appeal on 23 and 25 March 2021.

⁴ The information provided to the Inquiry as part of the Request No. 6 Response.

9. I understand that the information provided has derived from casework spreadsheets that were manually created and maintained by the POL Security Team during the period when prosecutions were taking place and, since 2020, have in some, but not all, cases been verified by P&P for the purposes of the Post-Conviction Disclosure Exercise (“**PCDE**”).

10. The figures provided have varied over time. I have set out in the statement where there are differences in the figures and the reasons for those differences where the information is known. Based on the material I have reviewed in preparing this statement, it is my understanding that the differences in figures provided in response to comparable Information Requests are attributable to three main causes.
 - a. Firstly, the parameters of the Information Requests and responses were different. This did not cause the responses to be inaccurate but does mean that, in some cases, the figures provided are different.
 - b. Secondly, as a result of the work done for the PCDE and the Inquiry, there were developments in the extent, quality and classification of the available data.
 - c. Thirdly, it appears, following analysis conducted by P&P for the purpose of assisting with this witness statement, that in respect of the response to FOI2020/00186 (22 May 2020) there were inaccuracies in some of the data provided. This has been corrected and an updated table containing data (as at 12 July 2023) for 1990 to 2020 is incorporated, at Appendix II. The apparent inaccuracies in the May 2020 data are not understood to have impacted the responses given to later Information Requests, and appear to have stemmed from the way in which the data was captured and understood at the time.

11. It appears from the data at Appendix II, that the conviction figures increased in the years shortly before the roll-out of Horizon, with further increases after the roll-out. However, I understand that the pre-2000 figures and post-1999 figures are not directly comparable and that there remain limitations in the data, especially the pre-1999 data.

Background

12. From 2020 onwards, POL's criminal law solicitors, P&P have provided assistance to POL with its responses to the Information Requests owing to its knowledge of POL's various repositories of information as a result of its work on the PCDE. My First Witness Statement contains a detailed explanation of the PCDE.

13. I understand that the statistics provided in response to the Information Requests derive, in particular, from over 100 casework spreadsheets that were manually created and maintained by members of the POL Security team during the period when prosecutions were taking place, and provided by POL Security to P&P for the purposes of the PCDE or identified by P&P during a review of POL Security's SharePoint site⁵. These spreadsheets are referred to by POL and P&P as 'Casework Spreadsheets'.

14. I am told that the Casework Spreadsheets were used by POL Security to record various details about investigations between 1986 and 2020, including but not limited to: the date the investigation commenced; branch details; suspect's name; suspect's job title; whether there was a decision to prosecute; date of charge; date of conviction; conviction court; and sentence details. There are multiple different spreadsheets and versions of each of the spreadsheets, which to some extent overlap. In the course of the collation and analysis of this data, P&P identified instances where data in the Casework Spreadsheets was incomplete, incorrect or inconsistent.⁶ Whilst P&P have attempted to verify and reconcile the data, this has not always been possible.

⁵ A copy of POL Security's Sharepoint site was collected as part of the PCDE. The spreadsheets provided to P&P each included "Casework" within the document title. To ensure P&P had identified all spreadsheets, they conducted a search across all material collated as part of the PCDE for documents named "Casework" and included these within their review.

⁶ I am informed by P&P that these Casework Spreadsheets contain details of all investigations, prosecutions and convictions in cases where POL (or RMG pre-separation) was the prosecuting authority. A number of cases prosecuted by other prosecuting authorities in which POL was the investigator do not appear to have been recorded on the Casework Spreadsheets, and there have been inconsistencies identified in the recording of information. For example, the Casework Spreadsheets sometimes recorded co-defendants' cases separately but sometimes recorded multi-defendant prosecutions as one case.

15. From February to May 2020, P&P undertook a reconciliation exercise of the Casework Spreadsheets as described from paragraph 20 onwards of my First Witness Statement. The purpose of the reconciliation exercise was to identify and collate all cases that were potentially within the scope of PCDE into a single consolidated spreadsheet. This consolidated spreadsheet was referred to as the 'Master Search Terms List' ("**MSTL**"). The reconciliation exercise extracted all cases, post-1999, that:

- a. Appeared to have resulted in a conviction; or
- b. Recorded a decision to prosecute, but there was no further information as to whether the case resulted in a conviction.⁷

16. P&P then categorised the extracted cases for the purpose of prioritising the collection and review of data. The categories are set out at paragraph 21 of my First Witness Statement.

17. P&P then commenced a document collation exercise and disclosure review for all cases considered to be within scope of the PCDE. Throughout that review, and by reference to the documents collated in the PCDE, P&P took steps to verify the information in the MSTL. The verification process is a continuing process as and when new material is identified for a case within scope of the PCDE.

18. Cases were removed from the PCDE if it was confirmed from the review of the underlying case papers or court records that those cases no longer met the PCDE criteria, i.e. in circumstances where: (i) there was no conviction; (ii) neither POL nor the Royal Mail Group ("**RMG**") pre-separation was the prosecutor; (iii) the prosecution did not rely on Horizon data wholly or in part or (iv) the prosecution was not undertaken between 1999 and 2013⁸.

⁷ This means that the MSTL records some cases which may not have resulted in a conviction, but the actual result is unclear from the available data. To err on the side of caution these cases are included in POL's conviction figures until they are verified as non-conviction cases.

⁸ POL only prosecuted three cases after 2013, only one of which (involving two defendants) relied on evidence from Horizon. Those co-defendants' cases, from 2015, were also included in the PCDE.

19. During the course of the PCDE additional repositories of data have been identified. These have contained additional Casework Spreadsheets, tabs on existing spreadsheets containing additional data of which POL had been previously unaware and other documents such as branch files and court records that, in certain instances, provided further relevant information.
20. New repositories of data are continually reviewed to see whether they contain further documentation which can assist P&P in verifying the details of a case and determining whether it is outside the scope of the PCDE, particularly in early cases (i.e. where the prosecution took place between 1999 to 2004), where POL holds limited information.
21. The verification process has resulted in:
 - a. A re-classification of some cases that were previously treated as 'possible conviction' cases for the purposes of the PCDE as 'non-conviction cases';
 - b. Some cases in which initially it was unclear who the prosecuting authority was being classified as definitively prosecuted by POL or re-classified as being prosecuted by another agency;
 - c. Some cases being confirmed as unrelated to Horizon (i.e. they could not have relied, in whole or in part, on Horizon data). For example, it became evident during the verification process that many of the cases from 2000 and 2001 which had previously been recorded as within the scope of the PCDE because they post-dated the roll out of Horizon, were not in fact PCDE cases because the records showed that Horizon had not been installed in the specific branch when the criminal investigation commenced. These cases were therefore removed from the PCDE.
22. Case papers were also reviewed to verify conviction dates and job roles. Where the material provided a conviction date or job role which was inconsistent with that on the MSTL, the MSTL was updated to the verified date and role. This meant the number of convictions per year, broken down by role, were subject to change. Due to the absence of documentation retained by POL, RMG and the courts, particularly in early cases, it was not always possible to verify these details. In particular, in some cases, the date of conviction could not be verified.

23. The PCDE did not include pre-1999 (i.e. pre-Horizon) cases, and therefore the MSTL did not record information about these cases. I am told that the limited information that does exist in respect of pre-1999 cases is held in 'early casework spreadsheets'. These spreadsheets overlap in time periods and there are instances where they contain inconsistent data. For example, one spreadsheet may provide the job role of a convicted individual as 'SPMR'⁹, however on another spreadsheet, the job role field for the same individual is left blank, so may be recorded as 'unknown'. There are also inconsistencies in how cases involving co-defendants are recorded, with some spreadsheets recording a conviction of three co-defendants as one case and other spreadsheets recording the same case as three cases.

24. By definition, the PCDE did not include cases where it could be confirmed that they did not result in a conviction ('non-conviction cases'). Therefore, the verification and reconciliation processes described above were not initially conducted in respect of known non-conviction cases, although P&P kept a list of any cases removed from the PCDE on the basis that they were confirmed as not having resulted in a conviction. The data for non-conviction cases was not initially considered sufficiently complete to rely on. However, further analysis of the Casework Spreadsheets was conducted by P&P in advance of the Request No. 6 Response, so that a figure for prosecutions which did not result in a conviction could be provided to the Inquiry (subject to caveats), consisting of all cases marked as e.g. "prosecution withdrawn" or "acquittal" in the Casework Spreadsheets, as well as any prosecutions previously included within the PCDE which had been removed because the underlying case documents confirmed that they did not result in a conviction. Further reconciliation and analysis of non-conviction cases was done in 2022 for a discrete review conducted as part of the PCDE.¹⁰ Accordingly, there is now more data available in respect of non-conviction cases than previously, although the data available for pre-1999 non-conviction cases is very limited and incapable of being verified as accurate.

⁹ This is a reference to sub-postmaster.

¹⁰ This review was referred to in the note provided to the Inquiry accompanying the letter dated 26 August 2022.

The Request No. 6 Response

25. Request No. 6 asked for confirmation of (a) the number of prosecutions POL brought (in total) between 2000 and 2015, and (b) the number of those prosecutions brought that resulted in a conviction.

26. As part of the Request No. 6 Response, HSF explained that they were instructed that POL brought a total of 844 prosecutions¹¹ between 2000 and 2015, which resulted in 705 convictions¹², on the basis of the following understanding of the scope of the request and limitations of the available data. The role of POL's criminal law solicitors, P&P, in assisting with its response to the Inquiry, was explained.

27. In relation to the scope of the request, the Request No. 6 Response explained that POL understood Request No. 6 to be concerned with private prosecutions brought by POL (or RMG (pre-separation) (referred to collectively as "**POL Prosecutions**") and not those brought in relation to POL matters by:

- a. other enforcement authorities such as the Crown Prosecution Service ("**CPS**"), the Department for Work and Pensions ("**DWP**"), the Public Prosecution Service for Northern Ireland ("**PPSNI**") and the Scottish Crown Office of the Procurator Fiscal Service ("**COPFS**"); or
- b. other corporate entities (e.g. RMG post-separation).

28. Given the Inquiry's Terms of Reference, it was understood that Request No. 6 concerned POL prosecutions brought (entirely or in part) on the basis of evidence from the Horizon system and that, "*Unless stated otherwise, the details of the prosecution statistics and prosecution files have been confined accordingly*".

¹¹ "Prosecutions" is defined as including any case in which there was a decision to charge (including acquittals and cases which were discontinued post-charge).

¹² It is now understood that there were 700 convictions within the parameters of Request No. 6 (including three cases, treated as convictions for the purposes of the PCDE, which have not yet been confirmed as convictions. The figure for confirmed convictions is 697.

29. It was explained that in order to respond to Request No. 6 assistance had been provided by P&P, who had been assisting POL with appeals arising from its historical private prosecutions, and that this had involved an extensive post-conviction disclosure exercise covering cases where:

- a. the individual was convicted of a criminal offence;
- b. POL (or RMG for prosecutions relating to POL that took place pre-separation) was the prosecutor;
- c. the prosecution was based wholly or partly on data derived from the Horizon IT system; and
- d. the prosecution was undertaken between 2000 and 2013.¹³

30. The Request No. 6 Response set out the limitations in respect of the data on which the prosecution and conviction figures were based: the first was that the main source of information for the data was the Casework Spreadsheets (with the limitations described at paragraph 14 above).

31. The second limitation related to steps that had been taken by P&P to verify some of the information in the spreadsheets, in particular: whether POL/RMG was the relevant prosecutor (or whether this was a public/other prosecutor); whether the prosecutions were based in whole or in part on data derived from the Horizon system; and the date of conviction. These steps included reviewing any available underlying material and writing to the relevant court for each case to request copies of a certificate of conviction and/or court records sheets. It was not possible to verify these matters for all cases due to a lack of material having been retained by POL/RMG or the courts. In particular, in some cases, the date of conviction could not be verified.¹⁴ Where it was not possible to verify information, it was assumed that the prosecutions fell within the PCDE.¹⁵

¹³ See footnote 8.

¹⁴ I am informed by P&P that for older cases, the courts often require the date of conviction to ascertain what records it holds and cannot search for information on convictions using wider search terms.

¹⁵ Prosecutions brought in Scotland or Northern Ireland were excluded from the PCDE as P&P understands that POL (and RMG pre-separation) did not bring private prosecutions in those jurisdictions. P&P have informed me that nothing has been identified by P&P in the course of their review to suggest that this understanding is incorrect.

32. The letter explained that the limitations meant that the figures may not be entirely accurate although neither POL nor P&P was aware of any specific inaccuracies. Specifically, P&P had not identified any prosecutions that were in the scope of the PCDE that had not been reflected in the Casework Spreadsheets.
33. As I set out in my First Witness Statement (at paragraph 27) in connection with Potential Future Appellants (“**PFA**s”), the number of PFAs was subject to change as cases were reviewed as part of the PCDE.¹⁶ At paragraph 31 of that statement, I explained that the number had reduced to 701; I have since been informed by P&P that it is now 700.¹⁷
34. As the prosecution and conviction data is based on the same PCDE dataset it is similarly liable to change. Accordingly, since the Request No. 6 Response, there have also been changes to the prosecution and conviction statistics as a result of the ongoing verification process. Based on the same parameters as the Request No. 6 Response, the current data indicates that there were 700 convictions¹⁸ and 81 prosecutions which did not result in a conviction¹⁹ (i.e. 781

¹⁶ As explained at paragraph 34 of my First Witness Statement, the number of PFAs represents all the individuals formerly convicted by POL to whom POL owed a post-conviction disclosure duty, as a private prosecutor in England & Wales. It includes all cases, including those who have already appealed or applied to the CCRC (whether successfully or unsuccessfully) and those whose appeals are pending and those who are yet to appeal. Cases are not removed from the PFA list on the basis that an appeal has concluded or been abandoned.

¹⁷ The PFA number reduced to 700 because POL received information in respect of an applicant to the Criminal Cases Review Commission (“**CCRC**”) that their case was prosecuted by the Department for Social Security (now the DWP) and not POL or RMG pre-separation. Therefore POL has notified the DWP about the case, and has removed the case from its own PFA list.

¹⁸ N.B. This is the “unconfirmed” conviction figure based on the cases which are treated as possible convictions for the purposes of the PCDE. The figure of confirmed convictions is 697, although it is not yet clear for some of these whether they were Horizon-related cases and whether they were prosecuted by POL (or RMG pre-separation) or another prosecuting authority.

¹⁹ The figure for prosecutions which did not result in a conviction includes all cases in England and Wales where a decision to commence a prosecution is recorded on Casework Spreadsheets and there is a recorded outcome of a prosecution withdrawal or acquittal. It also includes cases which were previously included within the PCDE but subsequently removed if they were verified as not meeting the PCDE criteria. Given some of the data has not gone through the same extent of verification as the conviction data, the figure is not entirely reliable and is liable to change (for example, on the basis that a case was prosecuted by a non-POL prosecutor). I understand one reason for the change in the figure for non-conviction cases since the Request No. 6 Response on 15 December 2021 is that a significant number of cases were subsequently identified as Scottish and Northern Irish cases.

prosecutions altogether) between 2000 and 2015 that may have relied on Horizon data in whole or in part.

Responses to the other Information Requests

35. In this section, I address five FOIA responses provided by POL between 2016 and 2023 and information given to the Court of Appeal during the Hamilton Proceedings. Where the Information Requests and responses are comparable, I have sought to explain why the figures may have differed. These explanations are based on my understanding and belief, following an analysis of the Information Requests, responses, and information provided to me by P&P. Given the period of time the responses cover, and the developments in the PCDE during this time, and the fact I was not personally involved in preparing each of these responses, I cannot rule out the possibility that other factors of which I am unaware contributed to the differences set out below. All responses, bar one, were provided subject to caveats, including in respect of the completeness and reliability of the data.

36. Based on the information I have been given when preparing this statement, it is my understanding that the differences in figures provided in response to comparable Information Requests are attributable to three main causes. Firstly, the parameters of the Information Requests and responses were different. This did not cause the responses to be inaccurate but does mean that, in some cases, the figures provided are different. I exhibit at Appendix I a schedule setting out the differences in the parameters of each response. Secondly, as a result of the work done for the PCDE and the Inquiry, there were developments in the extent, quality and classification of the available data which resulted in some cases being removed from the numbers at various times over the last three and a half years. Thirdly, it appears that in respect of the response to FOI2020/00186 (22 May 2020) there were inaccuracies in some of the data provided.

FOIA Response 1 – FOIA 201608250921 (26 September 2016)

37. On 25 August 2016, a FOIA request²⁰ included the following question: “How many subpostmasters have had charges filed against them for false accounting and inflating figures and or theft? Since 2010.”

38. On 29 September 2016, POL responded.²¹ In response to this question, POL stated “Please find a table below containing the information you requested with respect to prosecutions brought by Post Office Limited”. The table contained the following information:

Financial Year	Number of Prosecutions
2010/2011	31
2011/2012	38
2012/2013	42
2013/2014	2
2014/2015	0
2015/2016	1
2016/2017	0

39. This FOIA response was provided before the instruction of HSF and P&P. I am informed that the data was likely compiled by a member of the ‘Intelligence Team’ which had inherited the workload of the Casework Team and associated documents and databases which included Casework Spreadsheets. The person who is understood to have compiled the data has confirmed that the source of the data is likely to have been the Casework Spreadsheets referred to at paragraph 13 above²². It is therefore subject to the same limitations described at paragraph 14.

²⁰ [Post office suspensions - a Freedom of Information request to Post Office Limited - WhatDoTheyKnow](#)

²¹ [Nic de gaia FOIA A Response 26 09 16.pdf \(whatdotheyknow.com\)](#)

²² Given the number and variety of locations in which the totality of the Casework Spreadsheets ultimately identified by P&P were found, it is not known whether this FOIA was compiled from some or all of the individual spreadsheets.

40. I have been unable to confirm the exact parameters and limitations of this data with the person understood to have compiled it, although he confirmed that he would have filtered based on the parameters of the request. A colleague of the person who compiled the data believes it is likely to relate to: prosecutions (including both conviction and non-conviction cases); SPMs only (i.e. not assistants, Crown Office employees or others), all offence types (although noting this would most commonly involve theft and false accounting); cases prosecuted by POL (or RMG pre-separation) and not other prosecutors; and that where relevant parameters were unknown, such cases would likely have been excluded from the figure provided. I am told that the figures were likely provided without caveat because the limitations in the Casework Spreadsheets had not, at that time, been fully understood by the Intelligence Team, as this pre-dated the GLO and the PCDE.

FOIA Response 2 – FOI2020/00186 (22 May 2020)

41. On 9 April 2020, a FOIA request asked POL to supply, “*by year, the number of prosecutions of: (a) Subpostmasters, (b) their assistants or (c) Post Office workers (eg those in Crown Post Offices) brought by the Post Office / Royal Mail since 1990. Please also supply, by year, the number of criminal convictions which resulted from these prosecutions*”.²³

42. On 22 May 2020, POL responded²⁴ as follows:

“We do not hold all of the information which pertains to your request. The information we do hold is set out in the table below. However, this data is likely to be incomplete and therefore should be treated with caution, for the following reasons:

²³ [Prosecutions and convictions since 1990 - a Freedom of Information request to Post Office Limited - WhatDoTheyKnow](#)

²⁴ [FOIA 2020 00186 FOIA Request Response.pdf \(whatdotheyknow.com\)](#)

1. *The table below is based solely on information held by Post Office Limited, and does not therefore reflect information (if any) that may be held by Royal Mail, to which your request also refers.*
2. *The request covers a very lengthy period of time extending back 30 years.*
3. *Data relating to convictions between 1991-2006 in particular has been compiled from extremely limited available material.*
4. *The table excludes cases where the data held by Post Office is inconclusive as to whether the prosecution was brought by any other organisation, or whether it resulted in a conviction.*

In addition, although you have asked for information on both prosecutions and convictions, the table contains information on convictions only. This is because Post Office does not hold a sufficiently complete set of data for prosecutions which did not result in a conviction, again reflecting the length and aged period of the request.

The below table sets out the number of prosecutions brought for which we hold records and have been able to determine that there was a conviction. To date, we have been unable to locate any records before 1991. There are 104 cases where Post Office holds information recording that the defendant was convicted, but not the date of that conviction, for which the year has been listed as "Unknown".

Year	Postmaster	Assistant	Employee	Unknown	Total
Unknown	36	29	20	19	104
1991	2				2
1992					
1993	2		2		4
1994	2	2	1		5
1995		1			1
1996	3	1	2		6
1997	5	3	2		10
1998	8	7	4	1	20
1999	25	20	4	1	50
2000	25	20	12		57
2001	36	29	13		78
2002	27	20	9		56
2003	25	8	18		51
2004	18	11	7	2	38
2005	22	11	13		46
2006	35	11	5		51
2007	20	14	6		40
2008	22	15	8		45
2009	45	20	7	2	74
2010	38	11	5		54
2011	38	1	6	3	48
2012	36	5	5	1	47
2013	22	2	3		27
2014					
2015	2	1		1	4
2016					
2017					
2018					
2019					
2020					
Total	494	242	152	30	918

In accordance with its duties as former prosecutor, Post Office is conducting a post-conviction disclosure exercise to identify and disclose material in all historical cases relating to Horizon data, not just those reviewed by the CCRC, that might cast doubt on the safety of convictions. Some of the convictions referred to in the table above from 1999 onwards will be within the scope of this exercise.

We continue to make full disclosure of documents to the CCRC and will be, similarly, assisting the appeal courts regarding the cases that have now been referred to them.”

43. The statistics used for the response were taken from the then current version of the MSTL spreadsheet and the ‘early case data spreadsheets’. The figures provided related to:

- a. Prosecutions which had definitively resulted in conviction and not prosecutions which did not result in conviction (or where it was unclear whether a prosecution had resulted in a conviction). At this stage, some of the data had not been fully reconciled and verified for the purposes of the PCDE.
- b. Cases in which the prosecuting authority was believed to be POL or (for cases pre-separation and where information was available) RMG. Cases involving different prosecution agencies (for example the CPS, COPFS, PPSNI, DWP) or where it was unclear who the prosecuting agency was, were excluded;
- c. Cases which appeared to be based on a shortfall in the branch accounts and those which did not (for example robbery and burglary) because the request did not confine itself to 'shortfall' / Horizon cases;
- d. Cases of defendants who were sub-postmasters, their assistants, or 'Post Offices workers' (eg Crown Office employees), and cases where the job title of the individual was 'unknown' (this is because it was thought that unknown individuals might fall within the parameters of the request, but individuals with job titles such as 'engineer' or 'cleaner' were not included as they were understood not to fall within the request.²⁵

44. Following analysis conducted by P&P for the purpose of assisting with this witness statement, it has been identified that some of the information provided in this FOIA response appears to have been inaccurate at the time. It was incorrect to state that POL held no records before 1991 (there was some data prior to 1991, albeit it was very limited), and it appears that during the consolidation of the data, some cases that should have been included in the table were not. For example, P&P have identified a case from 1992 which should have been included in the table but was not.

²⁵ Although the headings in the table referred to "postmasters" and "employees", these were supposed to be synonyms for the categories requested, i.e. sub-postmasters and "Post Office workers (e.g. those in Crown Post Offices)" rather than changes to the categories requested.

45. This would have contributed to differences between the data sets, but I am informed this did not impact on the accuracy of data subsequently provided in response to later Information Requests. Certain differences in the May 2020 table and figures provided in subsequent years are attributable to the different parameters of the responses (see Appendix I which sets out the different parameters of each response) and the changes to extent, quality and classification of the available data as a result of work done in connection with the PCDE.
46. For example, in respect of the parameters, the information provided in response to FOI2020/00186 (22 May 2020) included all offence types, whereas the Request No. 6 Response (as explained at the time) was confined to cases where the prosecution was based wholly or partly on data derived from the Horizon IT system. The information provided in response to FOI2020/00186 (22 May 2020) included confirmed conviction cases only (and cases where the conviction date was unknown were included in a row entitled 'unknown'), while the figures provided in the Request No. 6 Response (insofar as it related to convictions) adopted the approach of the PCDE and treated a small number of unconfirmed convictions as convictions (subject to caveats about the limitations of the data).²⁶ Additionally, cases in which the prosecutor was unknown were not included within the 22 May 2020 FOIA response but were included in the figures provided in the Request No. 6 Response.
47. The extent, quality and classification of available data had also evolved between 22 May 2020 and 15 December 2021 because of the work conducted for the PCDE and Inquiry. This included:
- a. The removal of a number of cases (dating from 2000 to 2002) from the PCDE because it was identified that Horizon had not been installed in the branches concerned when the criminal investigation had opened;

²⁶ I am informed by P&P that there were three cases in which it was not possible to confirm whether they were convictions at the time of the Request No. 6 Response but they were treated as convictions for the purposes of the PCDE and that approach was followed in the Request No. 6 Response. These three cases remain unconfirmed.

- b. The response to FOI2020/00186 (22 May 2020) was prior to the steps taken to identify the prosecutor and conviction date of many of the cases deemed to be within the scope of the PCDE so, as explained at paragraphs 21 and 22 above, cases in which the prosecutor was unknown were not included within the response (although cases in which the conviction date was unknown were included in a row entitled 'unknown'), whereas the Request No. 6 Response, which adopted the approach taken for the PCDE, included cases where it was unclear whether POL (or RMG pre-separation) was the relevant prosecutor or whether this was a public/other prosecutor;
- c. Identification of further inconsistencies in the recording of the data in the multiple Casework Spreadsheets;
- d. Additional analysis done in respect of cases which did not result in a conviction, meaning the Request No. 6 Response could take into account these cases (for 2000 to 2015), whereas it had not been possible to include this information at the time of the 22 May 2020 FOIA response.

48. As a result of the verification work done as part of the PCDE subsequent to the 22 May 2020 FOIA response and for the Inquiry, more reliable data is now available but it is still subject to change as and when more information becomes available, particularly for early cases. A table based on the data available as at 12 July 2023 is provided at Appendix II. The numbers of convictions in 1999, 2000 and 2001 (i.e. around the time that Horizon was installed in branches) have remained broadly consistent in respect of the figures available in 2020 and the figures included in Appendix II.

Information provided during the Hamilton Proceedings (23 and 25 March 2021)

49. In the course of the Hamilton Proceedings, on 22 March 2021 the Court asked counsel for some of the appellants whether he wished to argue that the number of prosecutions rose immediately after Horizon was rolled out. In response,

counsel, apparently relying on numbers taken from the 22 May 2020 FOIA response, told the Court that “*there were maybe two or three prosecutions pre-Horizon, and it went up to between 40 or 50 once Horizon came in.*”

50. On 23 March 2021, the following information was provided orally to the Court by counsel for POL:

“In 1996, there were 11 prosecutions of sub-postmasters; in 1997, 22; in 1998, 41. None of those could have relied on Horizon...In 1999, there were 60 in total. It is not believed any were Horizon based. In 2000 once rollout had started there were six prosecutions; in 2001, 41; in 2002, 64; in 2003, there were 56....In 2004, 59; 2005, 68; 2006, 69; 2007, 50; 2008, 48; 2009, 70; 2010, 55; 2011, 44; 2012, 50. Finally, 2013, 56.”²⁷

51. On 25 March 2021, a note was provided to the Court to explain and clarify the figures that had been provided on 23 March 2021 and why they differed from those referred to by counsel for some of the appellants, which he had explained were based on POL’s FOIA response dated 22 May 2020.²⁸

52. In summary, the note explained that the figures relied on by POL in the Court of Appeal were based on an analysis which took account of information gained during the PCDE. The pre-1999 figures given to the Court by POL were based on P&P’s analysis of POL’s early casework spreadsheets at that time: these cases had not gone through the PCDE verification process described at paragraphs 17 to 22 above because pre-1999 cases did not fall within the PCDE. They related only to cases which had resulted in convictions and included cases which appeared to be based on a shortfall in the branch accounts as well as those which did not. The note provided on 25 March 2021 also provided the number of convictions for pre-2000 cases once offences such as robbery or burglary had been excluded.²⁹ This resulted in no change for 1996,

²⁷ Counsel also caveated that the figures may not be reliable.

²⁸ Joint Note RE: Numbers of Prosecutions / Convictions

²⁹ This figure included cases described as ‘other’ on the basis that these may include shortfall cases. In later responses to requests for information regarding ‘shortfall’ cases (i.e. cases which related to a

18 cases for 1997 (rather than 22), 31 cases for 1998 (rather than 41) and 50 cases for 1999 (rather than 60), none of which relied on Horizon.

53. The note explained that during the PCDE, POL was provided with additional information and so was able to exclude the non-Horizon-related cases from the post-1999 figures. In respect of some branches it was possible to ascertain the date that Horizon was installed and exclude the conviction if it could not have been Horizon related (i.e. as the criminal investigation had commenced prior to Horizon being installed in branch).³⁰ Where the date of Horizon installation could not be ascertained, the conviction was included in the post-1999 figures. The post-2000 figures therefore related to convictions of any individual (not just sub-postmasters ("**SPMs**") which did or may have relied on Horizon data. The note clarified that in addition to the six cases referred to for the year 2000 that 'likely relied on Horizon data', there were 53 non-Horizon related shortfall convictions. The post-1999 figures were based on the data verified for the purposes of the PCDE (as described at paragraphs 17 to 22 above). Cases that might have relied on Horizon evidence (whether or not the defendant was an SPM) were included in the figures, while cases which did not rely on Horizon evidence were excluded.

54. The conviction figure (705) provided in the Request No. 6 Response in respect of convictions between 2000 and 2015, is lower than the figure given in the Hamilton Proceedings for the same period (736 excluding 53 cases for the year 2000 where it had been identified that Horizon had not been installed in branch)³¹ even though the parameters of the information provided were the same. I am informed by P&P that this is because of additional information being received and reviewed during the course of the PCDE between March 2021 and December 2021, as follows:

shortfall discrepancy in branch accounts), offences described as 'other' were not treated as shortfall cases because the cases were not considered likely to be shortfall cases.

³⁰ The first tranche of Horizon installation dates was provided to P&P on 1 March 2021 so the number of cases treated as Horizon-related for the purposes of the PCDE and information requests decreased after this date.

³¹ Had these figures been included, the figure in Hamilton would have been 789 for the period 2000 to 2015.

- a. I am informed that the conviction data provided for the years 2000 to 2002 and 2013 respectively were different in the Hamilton Proceedings to the figures for those years in the data on which the Request No. 6 Response was based as a result of the additional verification work conducted for the purposes of the PCDE between March and December 2021. For example, I understand that P&P received a second tranche of Horizon installation dates in early April 2021 which resulted in a number of cases previously treated as possible convictions dating from 2000 to 2002 being removed from the PCDE (and the subsequent statistics provided in Request No. 6 Response) because they were not cases which relied in whole or in part on Horizon.
- b. Additionally, it was also identified that the 'date of conviction' on the Casework Spreadsheets had sometimes been recorded inaccurately by the POL Security Team, who had been using the date of sentence as the date of conviction, rather than the actual date of conviction. This caused the dates of conviction to move slightly to accommodate this error.
- c. There was a significant drop in the figures for 2013 because the detail recorded on the Casework Spreadsheets was limited for this period, often recording the fact a prosecution had commenced but not the outcome. These cases were originally included within the PCDE (and treated as cases that may have been convictions for the purposes of the PCDE and the information given to the Court in the Hamilton Proceedings) but when the case material was reviewed as part of the PCDE, many cases were removed because it was confirmed they were, in fact, non-conviction cases.

55. The information provided in the Hamilton Proceedings did not address any post 2013 cases because the PCDE period was 1999 to 2013. There is a 2015 case involving co-defendants in the same prosecution³² which was included in the table in response to FOI2020/00186 (22 May 2020) and the data on which the Request No. 6 Response was based (it was also referred to specifically in

³² Both defendants are included in the list of Potential Future Appellants (PFAs). See also footnote 8.

Request No. 6 Response) as these responses were not confined to 1999 to 2013, and this case relied in whole or in part on Horizon data.

FOIA Response 3 – FOI2021/00353 (20 May 2021)

56. On 23 April 2021, POL received a FOIA request saying, *“I would like to know when the last time Post Office attempted a prosecution [sic]. I would also like to know the last time a Sub-postmasters unwilling or unable to make good any reported shortfalls was prosecuted.”*³³

57. On 20 May 2021, POL responded.³⁴ It stated that, *“Post Office Limited last prosecuted an individual in 2019. This prosecution was not branch related and did not relate to or rely on any evidence from Horizon.”* It further stated:

“Post Office Limited’s prosecution records are incomplete. It is not possible to determine in any given case whether the person who was prosecuted was unwilling or unable to make good a shortfall, nor when the last such circumstances arose. The last time a postmaster was prosecuted by Post Office Limited in relation to a shortfall identified within their branch was 2015. Post Office Limited does not know, however, whether any postmasters have been prosecuted in relation to shortfalls at their branch by any other prosecuting entity (e.g. the Crown Prosecution Service) subsequent to 2015.”

58. The caveated answers given in this response are still understood to be accurate and are consistent with the latest information in respect of POL prosecutions. I have been informed that a postmaster’s assistant was prosecuted by the PPSNI in Northern Ireland and pleaded guilty in March 2017 in relation to shortfalls at a branch (this case has since been overturned by the Court of Appeal in Northern Ireland)³⁵ and that there have been prosecutions in relation to shortfalls

³³ [When did Post Office stop prosecutions? - a Freedom of Information request to Post Office Limited - WhatDoTheyKnow](#)

³⁴ [FOIA Response FOI2021 00353.pdf \(whatdotheyknow.com\)](#)

³⁵ This case related to an SPM’s assistant rather than an SPM and so did not fall within the parameters of the FOIA request.

by the CPS post the installation of HNG-A.³⁶ There may also be other cases post-2015 prosecuted by non-POL prosecutors that have not yet been appealed, and in relation to which POL has not undertaken an independent analysis to ascertain whether they are shortfall related or not.

59. The 2019 case was not included in the table given in response to FOI2020/00186 (22 May 2020) because the case involved an individual who was not considered to fall within the parameters of “(a) Subpostmasters, (b) their assistants or (c) Post Office workers (eg those in Crown Post Offices)”.³⁷ The case was not included in the figures for the Request No. 6 Response because the prosecution did not rely in whole or in part on Horizon.

FOIA Response 4 – FOI2022/00304 (25 May 2022)³⁸

60. On 26 April 2022, POL received a FOIA request saying, “*Please confirm how many criminal prosecutions took place against Postmasters and Postmistresses for fraud and/or false accounting in the 10 years prior to the introduction of the ‘Horizon IT Computer System’.*”

61. On 25 May 2022 POL responded:

“I can confirm that Post Office holds some information in relation to this. The Horizon IT system was introduced in 1999. For the ten years prior to that (i.e. between 1989 & 1999), Post Office cannot confirm the number of criminal prosecutions that took place. This is because the age and manner in which information was recorded during this period, before

³⁶ The version of Horizon in use since February 2017 is known as HNG-A. It is an updated version of HNG-X which was introduced in 2010 as a replacement for the first version of Horizon (now known as ‘Legacy Horizon’). HNG-X and HNG-A are together known as ‘Horizon Online’. However, the Horizon Issues Judgment found HNG-A to be more robust than its predecessors and so the findings in that judgment do not apply to HNG-A at least from the date of that judgment, as explained at paragraph 964: “*Findings in this judgment as to the performance and robustness of Legacy Horizon from 2000 to 2010, and then of Horizon Online (in both its forms, HNG-X and HNG-A) from 2010 to 2018 are not findings on the Horizon system as it exists at the date of this judgment. These findings cannot be routinely applied to the way that HNG-A operates as at December 2019. It is agreed by the experts that the Horizon System in its HNG-A form is now relatively robust. This judgment is a historical analysis of the Horizon System as it relates to the period in question in the group litigation, not a judgment upon Horizon HNG-A as it is today.*”

³⁷ The 2015 case was included in the 22 May 2020 table.

³⁸ N.B. The letter was dated 17 May 2022 but sent on 25 May 2022

widespread use of computerised records, means it is not possible to verify the accuracy of Post Office's records. The surviving historical records for pre-1999 cases are extremely limited and the information cannot be relied on as definitive.

A search of these records provides information about 57 prosecutions that Post Office appears to have carried out that resulted in convictions. These were initiated after a shortfall was identified in the relevant individual's branch which, for the purposes of this data, usually relate to cases recorded as theft, fraud, cash loss, audit shortage or false accounting and does not include convictions which appear not to have relied on Horizon data in whole or in part (e.g. burglary or robberies)..."

62. I believe that there must be a mistake in the final sentence of the response above ("*and does not include convictions which appear not to have relied on Horizon data in whole or part...*") because any conviction before 2000 cannot have relied on Horizon data in whole or in part because Horizon had not been rolled out. I assume the intention was to explain that the figure of 57 convictions excluded cases that did not appear to arise from a shortfall in the branch accounts, even though evidence from Horizon was irrelevant to these cases.

63. The 57 figure included convictions of individuals regardless of their specific role (even though the request referred to SPMs) because this had been the approach taken in response to other preceding Information Requests (including in the Hamilton Proceedings and Request No. 6 Response), and the figure included so-called 'shortfall cases' (excluding cases such as burglaries and robberies and cases classified as 'other').³⁹

64. It is likely that the figure of 57 (which included convictions of individuals regardless of their specific role) was lower than the figures provided for the equivalent time period in the response to FOI2020/00186 on 22 May 2020, and

³⁹ Although cases categorised as 'other' had been included as 'shortfall cases' in the figures given to the Court of Appeal in the Hamilton Proceedings on 23 and 25 March 2021, this was on the basis that they "may relate to shortfall cases". At the time of this FOIA response they were not considered likely to be shortfall cases and were not included in the figure of 57. This FOIA response is not directly comparable to the pre-1999 figures provided in the Hamilton Proceedings since those figures only went back as far as 1996.

FOI2023/00096 (24 March 2023) because of the different parameters of the responses: while the responses to FOI2020/00186 on 22 May 2020 covered all offence types, the 57 figure was limited to shortfall cases only (excluding cases categorised as other).

FOIA Response 5 – FOI2023/00096 (24 March 2023)

65. On 2 February 2023 POL received a request saying, “*Can you say how many SPM's you prosecuted between 1990 and 1999? Can you say how many SPM you prosecuted between 2000 and 2009? What is the % increase in the latter figure? What % of 1990-1999 convictions were overturned? What % of the latter figure were overturned?*”⁴⁰

66. On 24 March 2023, POL responded, saying that:

“...We can confirm that Post Office does hold the information you have requested. For the period of 1990-1999, Post Office cannot verify the accuracy of this information due to the age and way information was recorded before the widespread use of computerised systems. The surviving historical records for pre-1999 cases are extremely limited, and the information cannot be relied on as definitive.

A search of these records provides information has provided the following information [sic]:

- 1. Can you say how many SPM's you prosecuted between 1990 and 1999? – Due to the limited records (please note the caveat above regarding accuracy), we can confirm there were 65 convictions for postmasters⁴¹*
- 2. Can you say how many SPM you prosecuted between 2000 and 2009? 380*
- 3. What is the % increase in the latter figure? 484% but please note caveat in relation to limitation of records as above*

⁴⁰ [Prosecutions of SPM by Post Office - a Freedom of Information request to Post Office Limited - WhatDoTheyKnow](#)

⁴¹ I understand that this figure includes figures for SPMs only (and not individuals in other roles), and relates to all offence types.

4. *What % of 1990-1999 convictions were overturned? 0%*
5. *What % of the latter figure [2000-2009] were overturned? 8%*

You may wish to note that more detailed information regarding historical prosecutions is available on our website including data about the numbers of both successful and unsuccessful appeals of cases and the current numbers progressing through the Courts...⁴²

67. POL was able to provide figures for prosecutions that did not result in convictions in response to this request in respect of the post-1999 period because of the additional work done for the Inquiry and for other discrete reviews for the PCDE (described at paragraph 24 above). It had not been able to provide this information in response to FOI2020/00186 in May 2020 because that work had not yet been necessary to undertake.

68. The approach taken in responding to this FOIA request was limited to SPMs only (and not individuals in other roles), and related to all offence types as the request was not confined to specific types of offences. This resulted in the figure of 65 being provided. I understand that this differed to the figure of 57 provided in May 2022 as that figure had been confined only to cases that appeared to arise from a shortfall in the branch accounts and related to a slightly different time period (1989 to 1999). It is understood that the figure is different to the figure of 47 provided in respect of SPMs during the equivalent time period in response to FOI2020/00186 in May 2020 owing in part to the inaccuracies, described at paragraph 44 above, in the May 2020 data.

Consistency of responses to Information Requests

69. As set out above, the figures POL has given in response to the Information Requests have changed over time. Based on the information I have reviewed in preparing this statement, I am informed that the differences relate to differences in the parameters of the responses (as set out in the attached schedule),

⁴² [FOIA Response FOI2023 00096.pdf \(whatdotheyknow.com\)](#)

changes to the extent, quality and classification of data as more material became available during the course of the PCDE (as set out above), and certain inaccuracies in the May 2020 data referred to at paragraph 44 above.

70. All of the responses bar one were subject to clear caveats: the figures in the table provided in response to FOI2020/00186 (22 May 2020) indicated that the information was *“incomplete”* and *“to be treated with caution”*; counsel for POL in the Hamilton Proceedings caveated that the figures may not be reliable and a note of clarification was provided to the Court; the response to FOI2021/00353 (20 May 2021) stated that *“Post Office Limited’s prosecution records are incomplete”*; the Request No. 6 Response was subject to the caveats referred to at paragraphs 30 and 31 above; the response to FOI2022/00304 (25 May 2022) stated that a search of extremely limited records, the accuracy of which could not be verified, provided information that *“should not be relied on”*; and the response to FOI2020/00096 (24 March 2023) stated that *“Post Office cannot verify the accuracy of this information due to the age and way information was recorded before the widespread use of computerised systems. The surviving historical records for pre-1999 cases are extremely limited, and the information cannot be relied on as definitive.”*

Updated Conviction Statistics

71. Appendix II contains the available data, as at the date of this statement, of convictions in England and Wales (by date of conviction, where known) between 1990 and 2020. It is subject to the following important caveats:

- a. The post-1999 figures are based on the criteria applied in the PCDE because this data has, where possible, been verified as accurate. These figures relate to cases where it is confirmed (or in some cases assumed where it has not been possible to verify) that: (a) the individual was convicted of a criminal offence⁴³; (b) POL (or RMG for prosecutions

⁴³ Three of these cases are assumed to be conviction cases unless they can be verified as non-conviction cases.

- relating to POL that took place pre-separation) was the prosecutor⁴⁴; and
- (c) the prosecution was based wholly or partly on data derived from the Horizon IT system;
- b. In respect of 2000, 2001 and 2002, data for cases which did not rely in whole or in part on data derived from the Horizon IT system has also been provided in notes in Appendix II;
- c. The pre-2000 data relates to all offence types where a conviction has been confirmed or is assumed, prosecuted by POL (or RMG pre-separation) where the defendant was an SPM, assistant or POL employee, including cases in which it has been presumed, based on the offence type, that the prosecution involved a shortfall in the branch accounts and those where it has been presumed, based on offence type, that the prosecution did not involve a shortfall in the branch accounts, (e.g. robberies and burglaries, and 'other' cases). A figure has also been provided in brackets with the subset of cases likely to involve a shortfall based on the offence type⁴⁵;
- d. Post-2013 there was only one POL prosecution (involving two defendants) resulting in convictions in which Horizon evidence was relied on in whole or part;
- e. All of the data provided derives from the POL Security Team's manually created and maintained Casework Spreadsheets. There are over 100 of

⁴⁴ There are 135 convictions for which the prosecutor has not been verified.

⁴⁵ I understand that for pre-2000 convictions, it is difficult to determine the offence type as POL does not usually hold the relevant prosecution material. Instead, whether a case is likely to involve a shortfall in branch accounts has been inferred by reference to the categories that were historically used on the Casework Spreadsheets to describe a case. The various categories were: Theft; False Accounting; Audit Shortage; Cash Loss; Giro Suppression; P&A fraud; P&A overclaims; P&A laundering; Stock loss; Allegations affecting the character and 'Other'. The categories considered likely to involve a shortfall in branch accounts are Theft; False Accounting; Audit Shortage and Cash Loss. As such, these are the cases included in these figures. Convictions which are not recorded as falling within these categories have been excluded from the figures provided on the basis that these are unlikely to be cases involving a shortfall in branch accounts. Some cases included in the PCDE and overturned on appeal have involved pension and allowance (P&A) frauds but I understand that this category includes such a wide variety of potential criminal conduct that a decision was taken to exclude it from the list of categories likely to involve a shortfall in branch accounts.

these spreadsheets and they are understood to contain inaccuracies and inconsistencies, and may not be complete. While no POL-prosecuted cases within the PCDE criteria have been identified as missing from these spreadsheets, the possibility that case(s) have been missed cannot be conclusively ruled out;

- f. The data for pre-2000 cases should be treated with particular caution given it has not been verified and, in many cases, is not verifiable given the passage of time and absence of records. It should not be relied upon as accurate or complete;
- g. None of this data includes cases confirmed to have been prosecuted by a prosecuting authority other than POL (or RMG pre-separation), such as the CPS, DWP or RMG post-separation, PPSNI or COPFS. However, in cases where it has not been possible to confirm the prosecutor, the case has been included in order to avoid missing any cases;
- h. Cases involving co-defendants have been separated. For example, a case where three co-defendants appear to have been convicted is recorded as three convictions.⁴⁶

72. It appears from the data at Appendix II, that the conviction figures increased in the years shortly before the roll-out of Horizon (per the figures included in the notes in Appendix II), with further increases after the roll-out. However, I understand that this data should continue to be treated with caution given the limitations of the pre-2000 data which has not been verified for the purposes of the PCDE or the Inquiry, and given the pre-2000 data and post-1999 data is not directly comparable.

⁴⁶ Please note that there are instances where a cases involving co-defendants have been recorded on the casework spreadsheets as one conviction, but when the underlying papers have been reviewed, it has transpired that only one of the individuals was convicted. For the purposes of these figures for the pre-PCDE numbers, if a conviction is recorded on the spreadsheets for a co-defendant case, it is presumed that all individuals were convicted.

Statement of truth

I believe the content of this statement to be true.

Simon Recaldin

Signed:

GRO

Dated: 13th July 2023

Index to the Second Witness Statement of Simon Recaldin

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1.	WITN09890201	HSF letter to the Inquiry dated 15 December 2021	WITN09890201
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3.	WITN09890203	POL's response to FOI2020/00186 dated 22 May 2020	WITN09890203
4.	WITN09890204	POL's response to FOI2021/00353 dated 20 May 2021	WITN09890204
5.	WITN09890205	POL's response to FOI2022/00304 dated 17 May 2022	WITN09890205
6.	WITN09890206	POL's response to FOI2023/00096 dated 24 March 2023	WITN09890206
7.	WITN09890207	Appendix I – Schedule setting out the difference in parameter of each response	WITN09890207
8.	WITN09890208	Appendix II – Updated Conviction statistics 1990 to 2020	WITN09890208

Witness Name: Simon Recaldin

Statement No.: WITN09890200

Dated: 13 July 2023

**THE POST OFFICE
HORIZON IT INQUIRY**

**SECOND WITNESS STATEMENT OF
SIMON RECALDIN**

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