



Statement of Debt

Date	21/02/2013	Office	Winsford
Account	1020460	Name	Allco Ltd
FAD	217 401	Outstanding	£18,354.05

Posting			
Date	Amount	Type	Text
03.01.2012	£5,145.24	DR	NTD Invoice Acc131566 DFR Jan - April 2012
24.01.2012	-£500.00	RM	Deduction from remuneration Jan 12 - NTD
31.01.2012	£1,040.00	DR	Cash Rem
02.02.2012	£13,166.25	FA	Final Account-Deficiency
27.02.2012	-£497.44	RM	Deduction from remuneration Feb 2012 - NTD
	£18,354.05		

KEY

BD Branch Discrepancy
DG Transaction Credit Entry
DR Transaction Debit Entry
DZ Customer Payments
FA Final Account
RM Deduction through remuneration
SA Debit/Credit Entry
TX Transaction Correction settled centrally



TP6

FORMER SUBPOSTMASTERS STATEMENT OF DISCREPANCY

BRANCH NAME : Winsford BRANCH CODE : 217401
PRODUCT: Cash rem
DATE OF DISCREPANCY : 31.01.2012 £ 1,040.00 DR/CR
(*Delete as applicable)
HORIZON ENTRY : £ 0.00 CLIENT DATA TOTAL : £ 1,040.00

Details of Error: (PLEASE PROVIDE FULL WRITTEN HISTORY OF THE ERROR)

A coin remittance value £1040.00 delivered to your branch on the 31.01.12 in pouch number

399304958316 signed for but not booked into Horizon

See the attached delivery receipt

NB.Attach all relevant supporting documentation.

~~~~~

FOR INTERNAL USE ONLY

GL/Vendor DR/CR

553001

\*(Delete as applicable)

Duty Holders Signature :

Second Validation Signature :

Date Entry on POLSAP :

Date TP6 Passed to Former Agent Team :

**GRO**

**Urgent : Remittance Error Enquiry**

Contact: Joan Gregg TP/Cap Post Office Ltd.  
 Telephone: **GRO** No1 Future Walk  
 Date: 7 Feb 2012 Chesterfield  
 S49 1PF

Cash Centre: MANCHESTER  
 Reference TP: M217401 399304958316

Remittance to/from Please investigate and reply as soon as possible ensuring the relevant points on the  
 Other offices reply section have been completed. Please return by the 21 February 2012

**Details of error on POLFS**

FAD Code no: 217 401 4 Name of Office: Winsford

POL-FS GL Line 553001

|                    |                  |              |
|--------------------|------------------|--------------|
| PM's Horizon Value | DC POLFS Details | £1,040.00    |
| Date               | Date             | 30-Jan-2012  |
| Barcode            | Barcode          | 399304958316 |

Error Value £1,040.00 CH

Cash Centre Reply: The following action should be taken against the outstanding error  
 (proof of despatch/receipt must be provided in all cases if a Transaction correction to be issued)

1. Post Office Branch Liable Yes PM / Manager Agrees
2. Distribution Centre Liable Move to POL-FS Code :  
DC's Profit Centre :
3. Adjust between Offices From / To
4. Match with Barcode used
5. Other action to be taken Give full details below

Reasons for, or comments on, action to be taken (1 to 5 above).

Transaction Correction to Late Account

Closed office didn't book in coin

I do have proof of delivery from Manchester CIT

Evidence forwarded by:

Authorised By: Joan Gregg  
 Date Returned: 7 Feb 2012  
 Telephone No: **GRO**

NOTE - If writing-off to Centre accounts retain copy to associate with write-off form as evidence

7 Feb. 2012 10:110

Post Office Manchester

No. 14381 P. 14

FAO Dave Lancashire

GRO

## \*\*\* DELIVERY RECEIPT \*\*\*

Winsford Post Office FAO: 2174014  
PLANT CODE: A042  
12:32 31/01/2012 TP:10 BP:03 SU:66  
REF: 1-125904 CLERK ID: JWA002

Punch Serial Number/Coin Advice Note Number

901291597339 NOTES  
370213379348 BUREAU

Total Pouches incl Coin Advice Number: 2

Full Coin Bags Number Received  
(Write in Words)

|                        |      |
|------------------------|------|
| £2 Coin-Full (Brown)   |      |
| £1 Coin-Full (Red)     | two  |
| 50p Coin-Full (Yellow) |      |
| 20p Coin-Full (Green)  |      |
| 10p Coin-Full (Gray)   |      |
| 5p Coin-Full (Pink)    |      |
| 2p Coin-Full (Blue)    | one  |
| 1p Coin-Full (Orange)  | one  |
| Total Number of Bags   | four |

OUTLET: Consignment received by no as listed above.

Name: *Supina*Signature: *GRO*

\*Keep one signed copy for delivery officer.  
\*Retain one signed copy for office records.

\*\*\* END OF REPORT \*\*\*

Interim Receipt

CUSTOMER:  
Winsford

GRO

Date: 31/01/2012  
Time: 12:25 @  
Route: M2 T03  
Crown: 60811  
Clerk: JWA002

Seal numbers  
370213379348  
301231597339

GRO

Item bags to deliver:

£1 : 2  
2p : 1  
1p : 1


GRO

WINSFORD  
CHESHIRE  
31 JAN 2012



TO BE AFFIXED TO THE FRONT OF THE CASH ACCOUNT PRODUCED ON DAY OF TRANSFER /CLOSURE

**Final Trading statement OF Subpostmaster/Franchisee/Operator**  
(referred to in this form as "Agents") OF: -Post Office ® branch name WINSFORD

|                                                                                                                                                                                                                                          |                                                                       |                                                                                                    |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------|
| Deficiency in final trading statement<br>(Amount posted to Late Accounts)                                                                                                                                                                | £ 13166.25                                                            | Due to Transfer* / Temporary Closure* / Permanent Closure*<br>*Delete as applicable                |           |
| Surplus in final trading statement (amounts over £150 only)<br>(Amount posted to Late Accounts)                                                                                                                                          | £ /                                                                   | Temporary closure due to Suspension*<br>/Robbery* / Other<br>Please state for other _____          |           |
| Deficiency made good at final trading statement (attempts to make good should be made for most occasions)                                                                                                                                | £ /                                                                   | Branch Code                                                                                        | 217 401   |
| Surplus withdrawn at final trading statement (up to £150.00 ONLY)                                                                                                                                                                        | £ /                                                                   | Date of final trading statement                                                                    | 21 2 / 11 |
| BRANCH TRANSFER – when a transfer takes place outside the allocated trading statement day, Horizon should be rolled into the next balancing period. Please state if a full TRADING STATEMENT is due for this accounting period *YES / NO |                                                                       | Week No                                                                                            | T/P       |
|                                                                                                                                                                                                                                          |                                                                       | 46                                                                                                 | 10        |
|                                                                                                                                                                                                                                          |                                                                       | Datestamp<br> |           |
| Actions                                                                                                                                                                                                                                  | Check on Horizon if there are any outstanding Transaction Corrections | Has the suspense account been cleared?                                                             |           |

TO BE AFFIXED TO THE FRONT OF THE CASH ACCOUNT PRODUCED ON DAY OF TRANSFER /CLOSURE

|                                                                                                                                                                                                                                                         |                                                                                                                                           |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| The sum of £ 76 514 - 26 (being the amount of cash and value stock on hand).<br>Non-value stock items are listed on the Balance Snapshot. To be charged in the Trading Statement of 2/2/11 day of period ended as balance transferred from old account. |                                                                                                                                           | Signature of incoming agent |
| I acknowledge the transfer of ( 3 ) keys for the ( 1 ) safes listed on the ARS110                                                                                                                                                                       |                                                                                                                                           | Signature of Outgoing Agent |
| Examined at TP                                                                                                                                                                                                                                          |                                                                                                                                           |                             |
| Are there any amounts in suspense Yes/ <del>No</del> Detail reason for amounts left in suspense:<br>FIGURE IN EMERGENCY RECEIPTS FOR PAY STATION WAITING TRANSACTION ACKNOWLEDGMENTS.                                                                   |                                                                                                                                           |                             |
| Transfer noted in TP                                                                                                                                                                                                                                    |                                                                                                                                           |                             |
| Witness to the signature of the Incoming Agent<br><br>Signature:<br><br>Print Name of Signatory:<br><br>Representative of Post Office Ltd                                                                                                               | Witness to the signature of the Outgoing Agent<br><br>Signature:<br><br>Print Name of Signatory:<br><br>Representative of Post Office Ltd |                             |

Local Schemes

Following discussion with the outgoing Agent, I confirm that all local schemes have been returned to \*NSSC/transferred to the incoming Agent (\*delete as applicable) and reconciliations completed

Post Office Ltd representative signature: \_\_\_\_\_

Post Office Ltd representative name: \_\_\_\_\_

## NOTES

THE TABLE BELOW SHOWS WHETHER A TRANSFER REPORT (P344) AND/OR FINAL CASH ACCOUNT (P242) SHOULD BE PREPARED WHEN AN AGENT LEAVES HIS/ITS APPOINTMENT OR THERE IS A CHANGE OF BRANCH STATUS:-

| CAUSE OF CESSATION                                     | TRANSFER REPORT (P344) TO BE PREPARED | FINAL CASH ACCOUNT (P242) TO BE PREPARED | REMARKS                                                                                  |
|--------------------------------------------------------|---------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------|
| Termination of contract+ by Agent                      | YES                                   | YES                                      |                                                                                          |
| - Suspension of Agent                                  | YES                                   | YES                                      | If the agent is reinstated after suspension a further P344 and a P242 should be prepared |
| - Termination of contract+ by Post Office Ltd          | [ ]                                   | [ ]                                      |                                                                                          |
| - Illness* (when a relative acts as a temporary Agent) | YES                                   | YES                                      | When the agent resumes after illness, a further P344 and P242 should be prepared         |
| - Death* (when a relative acts as a temporary Agent)   | YES                                   | NO                                       | When a new agent is appointed, a further P344 and P242 should be prepared                |
| - Agent in charge (Post Office Ltd staff)              | YES                                   | YES                                      | Neither form necessary on transfer from OIC to another OIC                               |
| - Temporary Subpostmaster                              | YES                                   | YES                                      |                                                                                          |
| - Nominee Subpostmaster and change of firm             | YES                                   | YES                                      |                                                                                          |
| - Nominee Subpostmaster (no change of firm)            | NO                                    | NO                                       | Neither form necessary on transfer from OIC to another OIC from the same firm            |
| Change of Branch status                                |                                       |                                          |                                                                                          |
| - From a Crown to an agency branch                     | NO                                    | NO                                       |                                                                                          |

+This could be a Subpostmaster Contract, Franchise Agreement or other agency contract such as Post Office® Essentials.

\*Not applicable where the Agent is a company.

Retention period: 6 years



There is no need to send this form special delivery

P344  
(Revd Jan 2010)

## TRANSFER REPORT

IMPORTANT - See Notes overleaf

Send to:-

Former Agents Debt  
Product & Branch Accounting  
Post Office Ltd  
No. 1 Future Walk  
CHESTERFIELD

S49 1PF email:

Former\_Agents\_Debt@GRO

Important Message for Post Office Ltd  
representatives

Please ensure that this Transfer Report is  
forwarded to the Former Agents Debt team at the  
address opposite on the day of transfer.

☑ GRO  
☑ P/L GRO

|                                                                                                                                                                                                                                                                                                                                                                     |                                         |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------|
| <b>Outgoing agent</b>                                                                                                                                                                                                                                                                                                                                               | <b>Branch name</b>                      | <b>Branch code</b> |
| 1. Name and Branch code                                                                                                                                                                                                                                                                                                                                             | Winsford                                | 217401             |
| 3. Name (in full) of outgoing Agent (BLOCK LETTERS)                                                                                                                                                                                                                                                                                                                 | Allco Ltd (Mr Grant Allen )             |                    |
| 4. DATE OF APPOINTMENT OF OUTGOING AGENT                                                                                                                                                                                                                                                                                                                            | 06/03/2010                              |                    |
| 5 (1) DATE OF CESSATION<br>(2) State whether Trading Statement prepared                                                                                                                                                                                                                                                                                             | 02/02/2012                              |                    |
| 6. Cause of cessation (see notes overleaf)                                                                                                                                                                                                                                                                                                                          | suspension                              |                    |
| <b>Incoming agent</b>                                                                                                                                                                                                                                                                                                                                               | <b>Branch name</b>                      | <b>Branch code</b> |
| 8. Name and Branch number                                                                                                                                                                                                                                                                                                                                           | Winsford                                | 217401             |
| 9. (1) Name (in full) of incoming Agent (BLOCK LETTERS)<br>(2) If related to outgoing Agent, state relationship                                                                                                                                                                                                                                                     | Zubeir Patel<br>(2)                     |                    |
| 10. (1) State whether the incoming Agent is a/an:<br><ul style="list-style-type: none"> <li>- new Subpostmaster;</li> <li>- reinstated Subpostmaster;</li> <li>- Temporary acting Subpostmaster;</li> <li>- Nominee Subpostmaster;</li> <li>- Franchisee;</li> <li>- Operator; or</li> <li>- member of Post Office Ltd staff placed in temporary charge.</li> </ul> | Please write reason in this box<br>Temp |                    |
| 11. Date of commencement                                                                                                                                                                                                                                                                                                                                            | 28/02/2012                              |                    |

Details of POL representative completing this :

Signature .....

Telephone Number [ ]

Name (please print) .....

Date



## IN CONFIDENCE

| To:                              | From:                                  | cc:                                                                                                                                                       |
|----------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Denise Reid<br>Contracts Advisor | Richard Cross<br>Field Support Advisor | Lesley Frankland<br>Fraud Team Manager<br>Caroline Pritchard<br>ASM<br><br>David Patrick<br>Field Support Team Leader<br><br>Branchsupportteam <b>GRO</b> |
| Date: 02/02/2012                 |                                        |                                                                                                                                                           |

Audit of Post Office® Winsford, Branch Code 217401.

On Thursday 2<sup>nd</sup> February 2012 accompanied by my colleagues Rob Lyon, Jane Timms, Paul Hayhurst and Tim Gordon-Pounder I conducted an audit of the above named branch.

The purpose of this audit was to verify financial assets due to the Post Office® and confirm compliance with a range of Business processes, procedures and regulatory requirements. The audit was scheduled as a result of an intervention request by you following information that the Postmaster owed a considerable amount of rent to his landlord.

The audit revealed a shortage in the branch of £17811.49. A breakdown of the audit result and details of the audit findings are as follows:

|   |          |     |                                                   |
|---|----------|-----|---------------------------------------------------|
| £ | 12967.80 | (-) | Identified as a difference in cash figures        |
| £ | 55.26    | (-) | Identified as a difference in stock figures       |
| £ | 1.65     | (+) | Identified as a difference in postage figures     |
| £ | 90.00    | (-) | Outstanding transaction corrections not processed |
| £ | 54.84    | (-) | Discrepancy as per office snapshot                |
| £ | 4645.24  | (-) | Outstanding debt previously settled centrally     |
| £ | 17811.49 | (-) | Total Shortage                                    |

We arrived at the branch at 08.00 am and introduced ourselves to the Postmaster Mr Grant Allen, who was already on the premises, and informed him we were to perform an audit on behalf of Post Office Ltd®. Although they were not residential premises Mr Allen told us he was living there, sleeping on a couch in his office.

Mr Grant Allen allowed us access to the secure area. Mr Allen was not present in the secure area throughout the audit. Mr Allen and his assistant, Mr John Walker, only entered the secure area when we required help locating stocks, keys etc. whilst the audit was carried out.

Jane Timms contacted the Network Business Support Centre (NBSC) at approximately 08.40 am and advised that an audit would be performed at the branch, and that it would remain closed until its conclusion. The nominated branches offered were: Davenham, Over and Wharton and a notice placed on display at the branch detailing this information. I also asked the NBSC to notify the Outlet Intervention Office that an audit was being performed and that the branch would remain closed until its conclusion.

At approximately 08.40 am Mr Allen asked me to accompany him to his office. Once there he told me that we would find the stock unit he used to be around £10,000 short. Mr Allen told me he had been having financial difficulties running the branch, and he had been unable to make good some large losses that had occurred at the branch. Mr Grant had asked for an overscale payment from Post Office Ltd to enable him to carry on running the branch, and had been inflating the cash on hand figures in the hope he would receive the payment, enabling him to make good the losses. I completed a Record of Conversation detailing this; however Mr Allen was not prepared to sign it.

At 08.50 am I contacted Steve Bradshaw, Security Advisor, and informed him of what I had been told by Mr Allen.

The branch was divided into eleven stock units. Balance snapshots were taken for all eleven stock units, as well as cash declarations. An office snapshot was also taken, and all the cash, stock and currency on hand were then counted.

After counting all the stocks, the cash was found to be £12967.80 short, and stock £53.61 short.

There was an outstanding Transaction Correction invoice for £90.00 that had not yet been accepted.

I informed Mr Allen of our findings but he did not do an independent check of the cash and stock as the shortage figure was what he had expected it to be.

The majority of the cash shortage, £11705.00 was found in stock KK. This stock was the stock used by Mr Allen himself.

Kris Green, Network Support Admin team rang me at 09.30 am to tell me the branch had an outstanding debt of £4645.24 that had previously been settled centrally.

I had telephoned you at 08.45 am to report a preliminary suspected shortage of approximately £10000. You were unavailable, but returned my call at 09.06 am and I told you I would ring you back with the final figure once I had completed the audit. This I did at 12.58 pm to report an overall shortage in the branch of £17811.49.

The decision taken was to precautionary suspend Mr Grant Allen at 13.10 pm and that the branch would be transferred to a relief Postmaster subject to an agreement being reached between Mr Allen and his Landlord.

The assets were secured in safe until a relief could be appointed and the keys taken by me along with the alarm code that had been changed.

The audit and subsequent transfer of the branch was concluded at 15.31 pm The branch was rolled into TP 10 BP04 and a Final Account produced.

The amount of £13166.25 was posted to late accounts.

If you require any additional information, please contact me on the telephone number below

Richard Cross  
Lead Auditor



**GRO**

Mobex:

**GRO**

|                                                                                                                                                                                                                             |                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Confiscation case:                                                                                                                                                                                                          | No                                                                                                                                                                                         |
| SPOB cases: has SPMR been made aware of loss?:                                                                                                                                                                              | Yes                                                                                                                                                                                        |
| Is there a Financial Investigation still ongoing? (if yes, this form must be emailed to relevant Financial Investigator as case will remain open within their remit)                                                        | No                                                                                                                                                                                         |
| Final outcome: (if prosecution include further details below)                                                                                                                                                               | Prosecution                                                                                                                                                                                |
| Prosecution Outcome: (Include court, date & sentence)                                                                                                                                                                       | Pleaded guilty to Fraud by False representation at Chester Crown Court on 24 January 2013. He was sentenced to a 12 month community order and 200 hours of unpaid work.                    |
| Costs / Compensation: (Compensation awarded in multiple partner cases / SPOB assistant cases must be repaid to loser – contact P&BA cashiers 5309 2381 / 01246 542381 to ensure compensation cheques dealt with correctly). | No order for costs or compensation was made by the courts as the defendant is to declare himself bankrupt. Civil recovery should be considered for the recovery of the outstanding amount. |
| Debarment: (Confirm completed and date forwarded to Intelligence Transaction Manager)                                                                                                                                       | Completed and sent to HR Farnworth on 30 January 2013.                                                                                                                                     |
| Procedural and organizational failings identified - (if yes, complete PROCEDURAL FAILINGS form & e-mail to Stakeholders, Post Office® Security and Security Programme Manager.                                              | No                                                                                                                                                                                         |

|                                                                                                                                                                                                                                                                             |                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Procedural and organizational failings<br>discussion held with Primary Stakeholder:<br>(discussion must occur prior to closure -<br>outline any solutions, agreed actions, refer to<br>next level if issues remain e.g Crown Office<br>failings via BM/Operations Manager). |                                                                                              |
| Are there outstanding issues of a significant<br>nature: (e.g. impact, reluctance, refusal to<br>implement solutions, business critical, etc - if<br>yes, the matter should be reported in more<br>detail to Team Leader)                                                   |                                                                                              |
| Any other comments:                                                                                                                                                                                                                                                         | The judge sentenced Mr Allen on the basis of his plea as he had not been charged with theft. |
| Security Manager:                                                                                                                                                                                                                                                           | Stephen Bradshaw                                                                             |
| Security Programme Manager:                                                                                                                                                                                                                                                 | Keith Gilchrist                                                                              |
| Date Completed:                                                                                                                                                                                                                                                             | 30-Jan-13                                                                                    |

GRO

To be e mailed to Primary &amp; Secondary Stakeholders, Post Office Security, Team Leader, Financial Investigator (if applicable) &amp; jacqueline.whitham

|                                                                                                                                                                                                                                                                                |                                                    |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--|
| Case reference:                                                                                                                                                                                                                                                                | POLTD/1112/228                                     |  |
| Date case set up:                                                                                                                                                                                                                                                              | 06-Feb-12                                          |  |
| Branch Name / Location                                                                                                                                                                                                                                                         | Winsford                                           |  |
| Branch Code:                                                                                                                                                                                                                                                                   | 217401                                             |  |
| Enquiry Type:                                                                                                                                                                                                                                                                  | Cash Loss                                          |  |
| Name of Person(s) Interviewed: (if applicable)                                                                                                                                                                                                                                 | Grant Ian Allen                                    |  |
| Subject type / Grade:                                                                                                                                                                                                                                                          | sub postmaster                                     |  |
| Case File associated:                                                                                                                                                                                                                                                          | Yes                                                |  |
| Primary Stakeholder:                                                                                                                                                                                                                                                           | Glenn Chester/John Breedon                         |  |
| Secondary Stakeholder                                                                                                                                                                                                                                                          | Post Office Security                               |  |
| Other Stakeholder 1                                                                                                                                                                                                                                                            | Operational Team Leader                            |  |
| Other Stakeholder 2                                                                                                                                                                                                                                                            | Financial Investigation Manager (where applicable) |  |
| Identified 'Criminal Loss':                                                                                                                                                                                                                                                    | £17,811.49                                         |  |
| NB: Only losses attributable to fraud and/or where the loss is the result of suspect fraudulent activity, should be recorded. For example if the case is an audit shortage of £50k, but £10k is known to be outstanding/other TCs, then the Identified 'Criminal Loss is £40k. |                                                    |  |
| Actual Recovery:                                                                                                                                                                                                                                                               | None to date                                       |  |
| NB: Actual recoveries include known cash repaid, known cheques repaid, either via funding notification, direct to Late Account, etc - ie any known recovery that has been physically received, as opposed to being in the pipeline.                                            |                                                    |  |



Staff in Confidence

## Internal memo



To: Rob King  
Senior Security Manager

From: Dave Posnett  
Accredited Financial Investigator

Date: 25<sup>th</sup> February 2013

SUBJECT: Financial Investigation case closure: Ref: POLTD/1112/0228  
Winsford Post Office – Grant Ian ALLEN

The loss to Post Office Ltd in this case was £17,811.49 which related to an audit shortage, conducted on 2<sup>nd</sup> February 2012, at Winsford Post Office, [redacted] GRO [redacted] branch code 217401). Grant Ian ALLEN was the Subpostmaster of Winsford Post Office and he informed the auditors that there would be a shortage of circa £10,000.00 within the accounts.

ALLEN further stated to the auditors that he was having financial difficulties and had been unable to make good the shortages in the accounts and had inflated the cash on hand in the hope that he would receive an over scale payment from Post Office Ltd to make good the shortages.

ALLEN was interviewed on tape and under caution, by Post Office Investigators on 19<sup>th</sup> April 2012. During this interview he stated that the branch was relocated and wasn't running at full capacity when re-opening, due to continued RoMEC work. ALLEN also said discrepancies were appearing in the accounts on various occasions due to polling problems with the Horizon system. ALLEN made admissions that he inflated the cash on hand in his stock unit to achieve a balance. He further stated that he would put the approximate amount of the discrepancy onto the unusable notes line when making his daily cash declarations.

A prosecution was authorised and ALLEN pleaded guilty to Fraud by False representation at Chester Crown Court on 24 January 2013. He was sentenced to a 12 month community order and 200 hours of unpaid work. No order for costs or compensation was made by the courts as the defendant had declared himself bankrupt.

This case was raised as a financial investigation due to the loss being £17,811.49 (just over the £15,000.00 trigger point for FI involvement). However, it transpired that £4,645.24 of the loss represented an outstanding debt previously settled centrally. That said, intelligence enquiries from information associated with ALLEN were undertaken to establish if he had any assets for confiscation purposes. These intelligence enquiries revealed:

- Land Registry - [redacted] GRO (property belongs to his mother-in-law). NO EQUITY
- Land Registry - [redacted] GRO (property belongs to Stephanie Evelyn Truman). NO EQUITY
- Land Registry - [redacted] GRO (Winsford Post Office, property owned by Winsford Cross Developments Ltd). NO EQUITY

Post Office Ltd  
Registered in England Number: 2154540  
Registered Office: 148 Old Street, London EC1V 9HQ

The Post Office and the Post Office symbol are registered trade marks of Post Office Ltd in the UK and other countries.

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Cont/...

- Land Registry – blanket search (CIT/PNI) revealed no properties owned by ALLEN. NO EQUITY
- RBS account number [REDACTED] balance -£2,709.70. NO EQUITY
- RBS account number [REDACTED] balance -£30,454.78) NO EQUITY
- RBS account number [REDACTED] balance -1,112.54) NO EQUITY
- RBS account number [REDACTED] balance -£7,714.98) NO EQUITY
- Equifax – no assets identified. NO EQUITY
- Financial Evaluation Sheet – no assets identified. NO EQUITY

Due to the lack of assets, the amount being technically lower than the agreed trigger point and the fact that ALLEN has declared himself bankrupt, there was no further scope for enquiry by this section. Accordingly, a S18 statement wasn't submitted and the court was not asked to issue a Proceeds of Crime Act (2002) confiscation timetable.

The loss in this case was £17,811.49 with no recovery recorded. Civil recovery should be considered for the recovery of the outstanding amount. This case is now closed from a financial investigation perspective.

Dave Posnett  
Accredited Financial Investigator

cc – Post Office Security, Michelle Stevens, Alison Bolsover



CORRESPONDENCE ADDRESS

Miss Stacey Beresford  
Former Agent Accounting Team  
2<sup>nd</sup> Floor West  
No 1 Future Walk  
Chesterfield  
S49 1PF

Opening Hours

Monday to Friday 8:00am - 5:00pm

Telephone **GRO**

Email Stacey.j.beresford **GRO**



Private and Confidential  
Mr Grant Allen

**GRO**

Date: 21/02/2013

FORMER SUBPOSTMASTERS ACCOUNT  
WINSFORD POST OFFICE  
FAD 217401

Dear Mr Allen,

I am writing to you in respect of the recovery of deficiencies found in the accounts at the above Post Office whilst you were sub-postmaster.

The sum of £18,354.05 is due to Post Office Limited to clear the account. I have attached a copy of the Statement of Debt which details how the account is made up.

Your contract with Post Office Limited provides that you are obliged to make good any and all losses incurred during your term of office. The contract also confirms that this obligation continues after your contract has been terminated.

Under the Limitation Act of 1980 Post Office Limited can claim the sums due up to six years after your contract is terminated.

Please forward a cheque made payable to Post Office Ltd, for the full amount to the address above within 21 days of the date of this letter.

Payment may also be made by credit/debit card or you can pay monthly by completing a standing order mandate to have your instalment taken from your bank account and transferred to your Late Account.

A prepaid envelope is enclosed for your convenience.

Should you have any queries regarding this account, please do not hesitate to contact me at the address above or telephone me on the number listed above.

Yours sincerely,

AU 0637 5523 2GB

**GRO**

Miss Stacey Beresford



[www.postoffice.co.uk](http://www.postoffice.co.uk)



CORRESPONDENCE ADDRESS  
FORMER AGENTS ACCOUNTING TEAM  
2<sup>nd</sup> Floor West  
No 1 Future Walk  
Chesterfield  
S49 1PF

Email : Zoe.Topham@GRO  
Opening Hours  
Monday to Friday 8:00am – 5:00pm



Private and Confidential  
Mr Grant Allen



Mrs Zoe Topham  
Former Agents Accounting Team  
Telephone @GRO

Date:13<sup>th</sup> June 2013

FORMER SUB-POST MASTERS ACCOUNT  
WINSFORD POST OFFICE  
FAD 217 401

Dear Mr Allen

My colleague wrote to you on the 21<sup>st</sup> February 2013 regarding the recovery of deficiencies found in the accounts at the above Post Office, whilst you were Sub-postmaster. To date no payment has been received.

I must remind you that you are contractually obliged to make good any losses incurred during your term in office for up to six years after your last day of service. (Limitations Act of 1980.)

Please give this matter your urgent attention and forward a cheque for £18,354.05 made payable to Post Office Limited.

Yours Sincerely



Mrs Zoe Topham



[www.postoffice.co.uk](http://www.postoffice.co.uk)



## LETTER BEFORE ACTION

CORRESPONDENCE ADDRESS  
FORMER AGENTS ACCOUNTING TEAM  
2<sup>nd</sup> Floor West  
No 1 Future Walk  
Chesterfield  
S49 1PF

Email : zoe.topham **GRO**  
Opening Hours  
Monday to Friday 8:00am - 5:00pm

Private and Confidential

**GRO**

Mrs Zoe Topham  
Former Agents Legal Enquiry Officer  
Telephone **GRO**

Date: 2<sup>nd</sup> September 2013

FORMER SUBPOST MASTERS ACCOUNT  
WINSFORD POST OFFICE  
FAD 217 401

Dear Mr Allen

I am writing to you for payment of £18,354.05 being the sum you owe in respect of accounting errors found in the accounts of Winsford Post Office during your term in office.

We have previously written to you on 21<sup>st</sup> February 2013 and again on 13<sup>th</sup> June 2013 requesting repayment of the above sum but to no effect.

As you are no doubt aware, under the contract for services you are responsible for all losses occurring as a result of the acts or omissions of yourself or your assistants. Deficiencies due to such losses must be made good without delay and your responsibility for the losses does not cease when your appointment as Sub Postmaster finishes.

I must, therefore, ask you to forward a remittance in payment for the total sum of £18,354.05 within 7 days from the date of this letter.

In the circumstances, if you fail to comply with this request within the prescribed limit, legal proceedings will be issued against you forthwith to recover the sum due together with interest and cost of such action without any further reference to you.

We trust this will not be necessary and look forward to hearing from you within the next 7 days.

Yours Sincerely

[www.postoffice.co.uk](http://www.postoffice.co.uk)

202 10.25

217 401

4.9.13

Allco Ltd Mr Allan called  
to say he has filled forms  
with Second sight to investigate  
for Horizon System.  
So he will not be paying anything  
until they go further.