

IN THE CROWN COURT AT WORCESTER

THE QUEEN

v.

JULIAN WILSON

Draft CASE SUMMARY

1. References to pages of the Statements are S followed by the page number and to the Exhibits are E then the page number.
2. The Crown not be regarded as bound by this document for the purposes of trial.
3. Mr Wilson was appointed subpostmaster of Astwood Bank Post Office in November 2002.
4. Part of his responsibilities included completing trading information for Post Office Limited. Mr Wilson was required to complete a Final Branch Trading Statement which includes figures for the cash on hand namely the level of cash held in the branch. Up until late 2005, the document performing this similar function was the Final Cash Account document.
5. The post office ran at all material times a computerised accounting package called Horizon which records all transactions conducted in the branch. At the end of the relevant trading period, Mr Wilson was able to check the amount of cash on hand he actually had with what the Horizon package calculated that he should have. The system requires the operator to input the amount of cash which was in fact held. The Horizon system calculates whether there is a discrepancy in which case the operator can choose either to make good the discrepancy by paying cash into the till or by settling the sum centrally. In the event that the operator offers to make good the

discrepancy, the books are regarded as balanced and the figure for cash in hand for the purposes of the next trading period has been accepted.

6. Mr David Patrick conducted an audit on 11 September 2008. Mr Wilson explained to Mr Patrick that he would find a shortfall in the region of £27,000 and that over the previous 5 years he had been inflating the cash figures in order that the office could show a balance each month. Mr Patrick found a shortfall of £27,275.71. Mr Wilson signed a document setting out his explanation [E16]. Taking into consideration the further £696.27 declared as a discrepancy for Week 24, the final audit shortfall was found to be £27,811.98. Mr Wilson was suspended.
7. Mr Wilson was interviewed in the presence of his solicitor and a Branch Secretary of the Federation of Sub-postmasters on 15 September 2008. In the course of his interview, Mr Wilson admitted that he was the subject of an audit after his first 6 months and that a shortfall had been found and he had had to make it up from his own funds. By his behaviour throughout the period the subject of the indictment, he avoided making up the deficiency which he created.
8. The indictment reflects the behaviour accepted by Mr Wilson in interview.
9. Mr Wilson admitted that he knew that there were shortfalls accruing and knew the significant scale of such shortfalls (some £15,000 alone between May 2007 and September 2008 [E32]). The Crown states that Mr Wilson is responsible for the shortfall in particular since they continued accruing over such a period and at such a level. Mr Wilson has suggested that he chose not to investigate the shortfalls nor did he call for assistance in making such investigations, nor did he seek to repay by reference to his line manager. By asserting or pretending on the Horizon system that he was making good the shortfalls or using the “Discrepancy SHORT resolved” (e.g. E82 £835.28), he accepted responsibility for making good the shortfall and enabled the books to balance. The “total branch adjustment” was the sum required to be paid in to resolve the discrepancy (e.g. E82 £835.28). It was this sum which was not paid

in and was certainly appropriated at that stage, if not before, by Mr Wilson. The Cash on Hand Carried Forward (e.g. E82 £26,363.18) then was translated onto the next Trading Statement (E79) where it became the Cash on Hand Brought Forward figure (which was not accurate).

10. He also signed the Final Trading record certifying that the content was an accurate reflection of the cash and stock on hand at his branch (E84). This declaration was not true in two respects namely the discrepancy had not been resolved and the cash on hand figure allegedly brought forward was also inaccurate. This alleged balance also avoided attention such as there being an audit and so enabled Mr Wilson's business to continue and for him to receive his income.
11. Counts 1 to 3 cover three of the four years of admitted false accounting prior to the coming into force of the Fraud Act 2006 on 15 January 2007. They represent the ongoing false declarations and figures inflated by Mr Wilson. Counts 4 and 5 start with 15 January 2007 and then represent the two periods covered by the trading statements. Count 5 runs to the date when the Restraint Order was put in place and up until which date the Defendant had not made any attempt to repay any sum.
12. The loss sustained to date by Mr Wilson's behaviour, excluding interest, is £27,811.98.

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