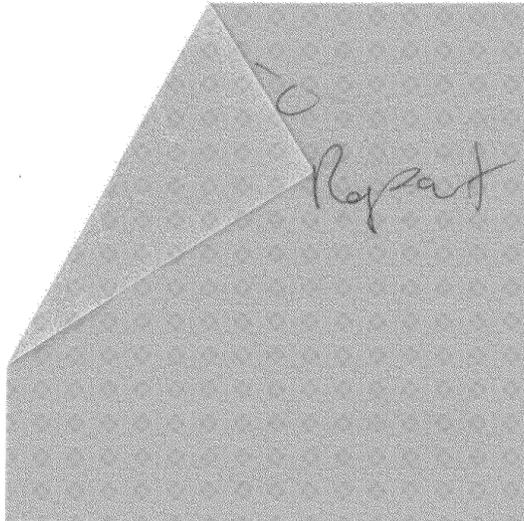


**PF (Lochmaddy) v
v William Quarm**

**Forensic Accountancy Report of
David W Adamson CA, MEWI**

3 December 2009



HMA

v

William Quarm

Report of

David W Adamson CA, MEWI

Dated

3 December 2009

Specialist field : Accountancy

On behalf of : Mr William Quarm ("the accused")

On instructions of : Anderson Banks, Solicitors

Subject Matter : Confiscation Proceedings

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Report of : David William Adamson CA
Specialist field : Accountancy
On behalf of : Mr William Quarm

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Introduction **Report of** : **David W Adamson CA**
 Specialist field : **Accountancy**
 On behalf of : **Mr William Quarm**

REPORT

INTRODUCTION

1. INTRODUCTION

1.1 Formal

I, *David William Adamson*, am a director of Adamson Forensic Accounting Ltd, and I am a Chartered Accountant practising in Edinburgh.

I am a member of the Network of Independent Forensic Accountants ("NIFA")

This report should not be construed as expressing opinions on matters of law.

I report as an expert witness and not a witness of fact. The issues pertaining to this litigation fall well within my professional experience and are such that I am qualified to give an expert opinion on them. A summary of my curriculum vitae is enclosed as Appendix 1.

I have prepared this report without the assistance of staff and the opinions expressed herein are mine and mine alone.

This report has been prepared solely for the purposes of this litigation. In all other respects its contents are confidential and should not be released to any other parties than those subject to the litigation or their advisers, nor should it be relied upon for any other purpose whatsoever. Neither I nor Adamson Forensic Accounting Ltd accepts any responsibility to third parties for breach of this obligation, nor for any opinions expressed or information included within this report, other than in so far as liability arises to the Court from the giving of evidence.

In conducting my work I have attempted to deal with this matter, as far as is practicable:

in ways which are proportionate -

- i) to the amount of money involved;*
- ii) to the importance of the case;*
- iii) to the complexity of the issues; and*
- iv) to the financial position of each party.*

There may be factors which are not within my knowledge or competence as an accountant which may have to be considered and this report should be read in that context.

I am instructed by **Messrs Anderson Banks**. My report is prepared on behalf of **Mr William J Quarm** who is the accused in the case of **PF v William J Quarm**.

1.2 Synopsis

In this case, **Messrs Anderson Banks** seek accounting advice to assist them in forming views on the following matters:

Whether embezzlement has taken place;

If so, the complexity of the embezzlement;

The degree of complexity of the Horizon accounting system; and

Whether the Horizon accounting system is sufficiently complex as to facilitate operating errors.

1.3 Instructions

Messrs Anderson Banks have instructed me to prepare a Report on the above matters.

I have not been instructed to perform any auditing work. The conclusions drawn in this report are therefore reliant upon the completeness and accuracy of information provided to me.

Should further information become available, I reserve the right to modify my opinions where necessary and acknowledge that I have a duty to do so.

In preparing this report I have relied upon representations made to me by the accused and on various documents, a list of which is enclosed as Appendix 2. Where I refer to matters of which I have no personal knowledge, I have indicated the source of my information.

1.4 Independence

Prior to accepting instructions to act in this matter, I made reasonable enquiries to identify any actual or potential conflicts of interest in connection with the parties concerned. These enquiries did not reveal any matters of significance.

I have never previously acted for any of the parties to this case, nor knowingly acted for any of their associates. I have no financial interest in the outcome of the dispute.

**Background
and issues**

**Report of : David W Adamson CA
Specialist field : Accountancy
On behalf of : Mr William Quarm**

2. THE BACKGROUND AND THE ISSUES

2.1 The relevant parties

The relevant parties are **PF (Lochmaddy)** and **Mr William J Quarm**.

2.2 The assumed facts

The accused has been Subpostmaster of Paible Sub Post Office Branch (SPOB) code 147869, located within Bayhead Shop, Paible, Lochmaddy, North Uist, since 1994. He had one part-time assistant, Ms Acford.

The cash and stock of the SPOB belonged to the Post Office Ltd and were to be kept separate from the cash and stock of Bayhead shop, the latter being owned by the partnership of WJ Quarm and his wife, Mrs A Quarm. Mr Quarm's contract with Post Office Ltd stated that he was responsible for the safekeeping of the SPOB's cash and stock and must make good any cash shortfall; conversely he was entitled to retain any cash surplus.

In common with all other SPOBs the Paible SPOB used Post Office Ltd's computerised accounting system called "Horizon". Within the SPOB was one Horizon "terminal" or stock unit ("SU") referred to as "SU AA". Although Mr Quarm and Ms Acford had their own passwords and login details, Mr Quarm did, on occasion, obtain Ms Acford's password.

The Horizon system records all transactions and keeps a record of stock levels. In the SPOB, stock normally comprises cash, stamps, and other postal items.

The Horizon system monitored cash levels at the main Horizon terminal, SU AA, and at a Hanco internal ATM cash dispenser referred to as "SU ATM". Mr Quarm transferred surplus cash, in the form of new or good condition £10 notes to SU ATM, with some minor transfers back to SU AA. The level of cash held within the ATM was relatively consistent over the period of the libel, varying between £900 and £4,000.

Post Office Ltd divides the year into four or five week "Trading Periods". At the end of each Trading Period, each SPOB is required to submit a detailed report known as the "Branch Trading Statement" (Branch Trading Statements cannot be produced if funds transferred out of one SU have not yet been recorded as received by the other SU). The SPOB manager is relied upon to accurately record in this Statement the amounts of cash and stock held at each SU at the end of the Trading period. He then compares these with the amounts calculated by Horizon and must make good any deficit, should one exist.

Why if
P2 he
can retain? →

In the Branch Trading Statements, Horizon shows the amount of cash and stock carried forward from the last trading statement, adds funds received during the Trading Period, deducts funds paid out, and calculates closing balances of cash and stocks. These figures are reconciled with the levels of cash and stock which the manager has recorded as being held by each SU.

The Branch Trading Statements were signed by Mr Quarm and sent to Cash Management within Post Office Ltd.



The Branch Trading Statements will give Post Office Ltd's Cash Management Division an indication as to the likely cash requirements for each SPOB. If the SPOB appears to hold more cash than it needs, then Cash Management should ask request the return of the excess funds.

Following concerns within Post Office Ltd about large daily fluctuations in cash levels, and a failure to remit surplus cash when substantial cash holdings were recorded, auditors from Post Office Ltd visited Paible SPOB on 23 July 2008 and found a large cash shortage, being £40,277.76. The main deficiency was found in SU AA, being £37,774.54. The deficiency in SU ATM was £2,490, with minor stock differences accounting for the remaining £13.22. Following this discovery Mr Quarm was suspended from his post as Sub-postmaster.

2.3 The issues to be addressed

The issues to be addressed are: whether any embezzlement has taken place and, if so, the complexity of the embezzlement; and the degree of complexity of the Horizon accounting system, and whether the Horizon accounting system is sufficiently complex as to facilitate operating errors.

Report of : David W Adamson CA
 Specialist field : Accountancy
 On behalf of : Mr William Quarm

4. FINDINGS ON WHICH THE EXPERT'S OPINION IS BASED

4.1 Analysis of Horizon Data

The Crown productions include two sets of information directly derived from the Horizon system. These are the Final Branch Trading Statements for Paible SPOB covering each four or five week period from 21/03/07 to 29/05/08.

do I need?
check. →

Those for the period from 23/01/08 to 20/02/08, and after 29/05/08, are missing. I have summarised the overall branch Statements in my **Appendices 3.1 and 3.2** (i.e. for the SPOB), **3.1** showing the figures for the seven months to 24/10/07 and **3.2** showing the figures for the seven months to 29/05/08 (one four week period being missing). **Appendices 3.3 and 3.4** show the equivalent figures for SU ATM only (i.e. the ATM machine), and **Appendices 3.5 and 3.6** show the equivalent figures for SU AA only (i.e. the main terminal).

4.1.1 Appendices 3.1 and 3.2 - SPOB

Appendix 3.1 shows the cash and value of stock received from Post Office Ltd and from customers (e.g. Girobank deposits), and paid to Post Office Ltd and customers, all in the period from 21/03/07 to 24/10/07. Apart from the final three weeks, this is all before the period of the libel. The total figures for the seven months, and the monthly averages, are shown. I have ignored transfers between the two SUs as they cancel one another. The monthly average received, excluding monies from Post Office Ltd, is £18,597. Monthly payments out, excluding remittances to Post Office Ltd, average £(32,323). Discrepancies and shortages are minimal, totalling under £1,000 for the seven months and the average monthly cash figure at the Period ends is £5,910.

Appendix 3.2 shows the equivalent figures for the period from 24/10/07 to 29/05/08 (figures for one month are missing). The total figures for the six months, and the monthly averages, are shown. I have again ignored transfers between the two SUs as they cancel one another. The monthly average received, excluding monies from Post Office Ltd, is £32,491, an increase of almost £14,000 per month on the previous seven months. Monthly payments out, excluding remittances to Post Office Ltd, average £(37,720), an increase of just over £(5,000) when compared to the previous seven months. Shortages average £3,651 for the six months and the average monthly cash figure at the Period ends is £21,750, the trend being one of increase, particularly in April 2008.

4.1.2 Appendices 3.3 and 3.4 - ATM

Appendix 3.3 and 3.4 show monies received, mainly from SU AA. Mr Quarm advises that he would pay £10 notes into the ATM up to a maximum of around £1,000 per day. From the Trading Statement the average was much less than this. In the seven months up to 24/10/07, and the six months for which records exist after that date, the average monthly transfers from SU AA to the ATM were between £7,500 and £8,000. There was no recorded reduction in transfers in the later period that may have indicated some transfers being made but not being recorded. Average monthly withdrawals were £(7,487) in the period to

24/10/07 and £(7,690) after that date, a negligible change. Discrepancies and shortages were minimal throughout, and the average monthly cash figures at the Period ends vary from £2,167 in the first seven months to £2,839 in the later period, a small variation. Overall there is no apparent inconsistency, error or unexplained variation in the ATM.

4.1.3 Appendices 3.5 and 3.6 SU AA

Appendix 3.5 shows the cash and value of stock received from Post Office Ltd and from customers (e.g. Girobank deposits), and small recoveries from SU ATM, as well as amounts paid to Post Office Ltd and customers (e.g. pensions, Girobank withdrawals) plus transfers to SU ATM, all in the period from 21/03/07 to 24/10/07. Apart from the final three weeks, all this is before the period of the libel. The total figures for the seven months, and the monthly averages, are shown. The figures vary little from those in **Appendix 3.1** and my comments on **Appendix 3.1** apply equally to **Appendix 3.5**.

Appendix 3.6 shows the equivalent figures for the period from 24/10/07 to 29/05/08 (figures for one month are missing). The total figures for the six months, and the monthly averages, are shown. I have included transfers to and from SU ATM. The total figures for the six months, as well as the monthly averages, are shown. The figures vary little from those in **Appendix 3.2** and my comments on **Appendix 3.2** apply equally to **Appendix 3.6**.

4.1.4 ONCH Printout

This is the overnight cash in hand statement produced by Post Office Ltd Cash Management. It shows figures for each day from 01/04/08 to 08/07/08 only. From 24/05/08 to 07/07/08 the figure for overnight cash (excluding the value of stock of stamps, etc) is either above £30,000 or between £3,000 and £8,000. The only exception to this is 27/05/08 when the cash figure is £29,449. There is only one day of the week in that six week period when the cash balance was always over £30,000, and that day was Wednesday. That is also the day of the week in which the balancing periods end. The figure for Saturdays would always be the same as that for Sunday because the SPOB was closed on the Sundays. The predicted overnight cash balances generated by the Horizon system were the same as the reported cash figures on only a few occasions. The daily stock movements were sometimes nil, but generally increase in size and swing more violently as the three months progress; negative and positive movements alternate with one another and increase in size.

I have taken one figure for each day from the ONCH report and tabled this in my **Appendix 3.7**. This is the declared figure for the overnight cash holding at Paible SPOB as monitored by Post Office Ltd. The average cash holding for Wednesdays is £24,787, almost four times the average for Mondays and Tuesdays. Some cash holdings appear to be too low to be credible for a SPOB with two stock units; those for 16 to 18 April 2008 are all below £1,000. The cash held from 26 to 29 June 2008 starts at £4,663, leaps to £35,848 on 27 June, then falls to £4,663 without explanation. I have no alternative explanation to that of the Crown for the patterns of movement and levels of reported overnight cash holdings in the period from 01/04/08 to 08/07/08.

what was their explanation?

4.2 Bayhead Shop Accounts

I have examined the financial accounts of Bayhead Shop for the period 01/05/07 to cessation of trading on 05/09/08. The accounts show a loss of £(2,264) for the period. As drawings were £(81,304) the excess of liabilities over assets increased from £(218,063) at the start of the period to £(301,631) at the end of the period. At 05/09/08 bank borrowings were £(58,381) and trade creditors were £(250,575). The business was insolvent throughout the period and the level of insolvency increased during the accounting period, which includes that of the libel. Bayhead Shop's accountants, Campbell Stewart MacLennan & Co, advised that there were difficulties in reconciling Bayhead's recorded sales with those reported for VAT return purposes. They also advised that they had other difficulties in compiling the accounts. I have been unable to ascertain whether the accountants found a shortage of reported sales relative to bank lodgements (had they done so, this would have supported the Crown position that Post Office money was being transferred to Bayhead Shop).

I believe that the business operated two bank accounts; one was Alliance and Leicester account **GRO**. This was used primarily to pay a single supplier (Lovat) by weekly cheque, the amount usually being £4,200. The business lodged daily amounts of £700, or a weekly amount of around £4,200, to meet this cheque. During the period of the libel at least two cheques failed to clear due to insufficient funds, being cheque numbers 1791 and 1821. The source of the funds lodged into the Alliance & Leicester bank account is not clear from the accounting records that I have seen; each deposit is recorded by a journal entry which is part of a complex posting involving several nominal ledger accounts and, according to the accountants, lacked explanatory back-up.

The other business bank account was RBS account **GRO**. From an examination of one month's transactions I note that it was used to pay other suppliers, repay loans, car finance agreements and credit cards, and meet other standing orders. Until 21/12/07 a regular monthly payment of £3,900 was made to Lovats from this account by standing order. Bank lodgements were mainly made by point of sale ("POS"), and some bank giro credit ("BGC") pay-ins. The RBS balance was generally overdrawn by at least £(30,000) during the period of the libel.

In summary it is not possible to identify the sources of all Bayhead Shop bank lodgements, but it is possible that some were augmented by, or were taken from, Post Office monies. Bayhead Shop had difficulty in paying suppliers from trading income, and financial difficulties increased during the period of the libel due to a high level of personal drawings when the business was incurring a loss.

4.3 Horizon Accounting System

I believe that the Horizon accounting system is used by all 12,500 to 14,000 Post Offices in the UK, including around 40,000 counter terminals. It was built upon an earlier IT system and has been in place for several years. The three postmasters to whom I spoke were confident that it was “watertight” and accurate, despite some recent press reports that express reservations about this. An expert in IT may be able to find possible weaknesses with the Horizon system, but the accounting evidence lends no support to the contention that it may be unsound or inaccurate. It is an automated record of all cash and stock movements and processes all customer transactions through pin-pad technology, and mails transactions through links to electronic scales. It produces summaries of daily transactions and cash flows, obliges the postmaster to declare at the end of each day the amount of cash held overnight, and allows Post Office Ltd to monitor each SPOB’s levels of cash held. Post Office Ltd can request the return of cash held that is surplus to the SPOB’s needs. As the postmaster has to declare cash each day and submit a Branch Trading Statement every four or five weeks, the system has inbuilt checks to detect error at an early date. While the IT involved is no doubt complex, the accounting is basic.

Conclusions **Report of:** **David W Adamson CA**
 Specialist field: **Accountancy**
 On behalf of: **Mr William Quarm**

5.0 CONCLUSIONS

Conclusions

I conclude that there is no accounting evidence that supports any alternative explanation of the alleged cash shortage at Paible SPOB to that of the Crown, i.e. that Post Office Ltd funds were misappropriated. On the basis of the accounting evidence there were no complex transactions involved. The accounting evidence is that there were large daily movements in the balance of Post Office cash between 01/04/08 and 08/07/08, that the overall reported cash balance increased during the period of the libel, and that the pattern before the period of the libel differed from that of the period of the libel in terms of holding lower levels of cash, recording smaller discrepancies, and recording lower levels of activity in the earlier period. The main changes during the period of the libel were recorded at SU AA. At the same time the business of Bayhead Shop was in financial difficulties, and its accounting records failed to identify the sources of each bank lodgement into the business' Alliance & Leicester account, leaving scope for the possibility that some Post Office money may have been paid into that account.

I consider that the automation of the SPOB accounting process through the use of Horizon makes the accounting burden on postmasters simple relative to any manual alternatives, and that there were no accounting complexities that may have resulted in the shortfall of cash discovered by the Post Office auditors.

Declarations **Report of** : **David W Adamson CA**
 Specialist field : **Accountancy**
 On behalf of : **Mr William Quarm**

6.0 DECLARATIONS

6.1 I, David William Adamson C.A., declare that:

- i I understand that my duty in providing written reports and giving evidence is to help the Court, and that this duty overrides any obligation to the party by whom I am engaged or the person who has paid or is liable to pay me. I confirm that I have complied, and will continue to comply, with my duty;
- ii I have endeavoured to include in my report those matters of which I have knowledge or of which I have been made aware, that might adversely affect the validity of my opinion. I have clearly stated any qualifications to my opinion;
- iii I have indicated the sources of all information I have used;
- iv I have not, without forming an independent view, included or excluded anything which has been suggested to me by others (including my instructing lawyers);
- v I will notify those instructing me immediately and confirm in writing if, for any reason, my existing report requires any correction or qualification;
- vi I know of no conflict of interest of any kind, other than any which I have disclosed in my report;
- vii I do not consider that any interest which I have disclosed affects my suitability as an expert witness on any issues on which I have given evidence;
- viii I will advise the party by whom I was instructed if, between the date of my report and the proof, there is any change in circumstances which affect my answers to points vi and vii above;
- ix I understand that:
 - a) my report will not form evidence in itself but requires to be spoken to by me under oath or affirmation;
 - b) questions may be put to me in writing for the purposes of clarifying my report and that my answers shall be treated as part of my report and covered by my statement of truth;
 - c) I may be required to attend court to be cross-examined on my report by a cross-examiner assisted by an expert;

Report of : David W Adamson CA
Specialist field : Accountancy
On behalf of : Mr William Quarm

APPENDIX 1

EXPERIENCE AND QUALIFICATIONS

David W Adamson CA, MEWI

Director, Adamson Forensic Accounting Ltd

CV AND EXPERTISE

Career history:

After training with Ernst & Whinney I joined the Edinburgh partnership of McKerrell Brown & Gray CA, becoming a partner in 1983. While remaining a partner with McKerrell Brown & Gray, in 1999 I became part-time finance and admin manager with a charity, Visual Impairment Services South East Scotland. This charity became part of RNIB in 2002, at which point I resumed full-time duties with McKerrell Brown & Gray (now LLP). At the end of January 2006, McKerrell Brown & Gray LLP was acquired by Gibson & Co, CA. Since 1 February 2006 I have operated through Adamson Forensic Accounting Ltd. In 2006 I was admitted to membership of the Network of Independent Forensic Accountants ("NIFA") and, in 2007, to the Expert Witness Institute. I am a director of Alba, a chartered accountancy practice, and of the Autism Treatment Trust.

Experience:

In 1996 I was asked to help the defence with a Statement of Information served on their client under the Proceeds of Crime (Scotland) Act 1995. From this came further work such that, by 2005, forensic accounting had become my main area of work. I normally have over 20 cases in progress, and had assisted in at around 200 completed cases by the end of 2008.

Range of services:

Much of my work has been assisting defence solicitors in confiscation proceedings under the Proceeds of Crime Acts. This role has included preparing reports in civil recovery proceedings and in criminal cases, as well as instances where confiscation proceedings may follow, for appeal, and as part of plea in mitigation. Other main areas of work are:

- Loss of earnings & personal injury
- Theft & embezzlement
- Fraud, including benefit and VAT
- Partnership disputes
- Business & share valuations.

Nature of work:

The main outcome of my work is usually a detailed report, accompanied by financial appendices, designed to allow solicitors to understand the financial aspects of their client's case. Before preparing the report I usually examine relevant documents, statements and precognitions, and may meet with the client. Frequently the report narrows the range of issues in dispute and hastens resolution. I have experience of appearing in court as an expert witness, most recently in 2007 and 2008.

Report of : David W Adamson C.A.
Specialist field : Accountancy
On behalf of : Mr William Quarm

APPENDIX 2

DOCUMENTS WHICH HAVE BEEN CONSIDERED

Crown Productions
Accounts of Bayhead Shop for period 01/05/07 to 05/09/08
Bayhead Shop - Sage printout of accounts 1211 (Alliance & Leicester bank
account)
Bayhead Shop - Sage printout of account 1215 (Cash account)

AND40 Quarm Branch trading statements

2007 SU AA

From	21/03/07	25/04/07	23/05/07	20/06/07	25/07/07	22/08/07	20/09/07	Summary	Monthly Average
To	25/04/07	23/05/07	20/06/07	25/07/07	22/08/07	20/09/07	24/10/07		
Received									
From Post Office Ltd	15,000.00	13,200.00	19,002.00	14,030.00	19,000.00	14,000.00	9,000.00	103,232.00	14,747.43
From SU AA	1,480.00		58.83	220.60				1,759.43	251.35
From customers	23,332.67	15,203.80	18,815.25	25,092.93	16,767.53	14,993.97	15,686.01	129,892.16	18,556.02
	<u>39,812.67</u>	<u>28,403.80</u>	<u>37,876.08</u>	<u>39,343.53</u>	<u>35,767.53</u>	<u>28,993.97</u>	<u>24,686.01</u>	<u>234,883.59</u>	<u>33,554.80</u>
Paid									
Remittances out	-4,677.03	-3,699.52	-520.50	-388.49	-933.35	-713.33	-669.04	-11,601.26	-1,657.32
To SU AA	-10,500.00	-4,390.00	-7,915.82	-13,616.18	-9,400.00	-2,963.43	-5,060.00	-53,845.43	-7,692.20
Other	-28,980.73	-21,081.10	-23,960.33	-28,640.89	-22,129.39	-22,744.24	-26,317.91	-173,854.59	-24,836.37
	<u>-44,157.76</u>	<u>-29,170.62</u>	<u>-32,396.65</u>	<u>-42,645.56</u>	<u>-32,462.74</u>	<u>-26,421.00</u>	<u>-32,046.95</u>	<u>-239,301.28</u>	<u>-34,185.90</u>
Net movement	-4,345.09	-766.82	5,479.43	-3,302.03	3,304.79	2,572.97	-7,360.94	-4,417.69	
Postage stock changes	430.95	-158.04	64.51	36.81	42.30	31.82	17.92	466.27	66.61
Cash to begin	5,225.99	1,311.85	386.99	5,930.93	2,665.71	6,012.80	8,617.59	5,225.99	
Difference									
Cash to end	<u>1,311.85</u>	<u>386.99</u>	<u>5,930.93</u>	<u>2,665.71</u>	<u>6,012.80</u>	<u>8,617.59</u>	<u>1,274.57</u>	<u>1,274.57</u>	3,742.92
Discrepancies									
Over transferred		729.08				174.58		903.66	129.09
Short transferred	0.36		53.45	1.63	16.57		33.94	105.95	15.14
Over resolved						174.58		174.58	24.94
Short resolved	0.36		53.45	1.63				55.44	7.92

AND40 Quarm overnight cash

April to July 2008 ONCH

	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
w/e 02/04/08						5,197	17,691
w/e 09/04/08	1,890	1,649	1,649	1,649	10,722	7,705	16,579
w/e 16/04/08	1,640	940	15,945	15,945	3,246	14,976	946
w/e 23/04/08	510	460	13,076	13,076	19,665	17,110	14,686
w/e 30/04/08	1,124	1,877	20,114	20,114	7,340	5,796	26,595
w/e 07/05/08	5,011	4,661	4,561	4,561	4,561	4,561	28,735
w/e 14/05/08	4,795	5,148	5,648	5,648	4,890	30,795	3,525
w/e 21/05/08	3,598	4,194	4,194	4,194	6,895	5,875	27,986
w/e 28/05/08	6,483	5,933	30,979	30,979	30,278	29,449	34,029
w/e 04/06/08	38,260	5,890	6,590	6,590	7,205	39,505	37,774
w/e 11/06/08	5,500	5,843	37,959	37,959	6,647	4,842	35,169
w/e 18/06/08	4,192	4,950	36,430	36,430	5,255	35,078	33,856
w/e 25/06/08	5,687	5,983	5,583	5,583	4,222	3,823	34,209
w/e 02/07/08	4,663	35,848	4,663	4,663	4,771	4,336	35,235
w/e 09/07/08	4,065	4,577	4,377	4,377	7,305	0	
	87,418	87,953	191,768	191,768	123,002	209,048	347,015
Averages	6,244	6,282	13,698	13,698	8,786	14,932	24,787