

CONFIDENTIAL

Witness List



Rv Seema MISRA

*Tick if statement attached

No	Witness details	*
1	Name Keith Noverre Address <input type="text" value="GRO"/> Occupation <input type="text" value="GRO"/> Date of Birth <input type="text" value="GRO"/> Tel No (home) (Business) <input type="text" value="GRO"/>	
2	Name Elaine Ridge Address <input type="text" value="GRO"/> Occupation <input type="text" value="GRO"/> Date of Birth <input type="text" value="GRO"/> Tel No (home) (Business) <input type="text" value="GRO"/>	
3	Name Lisa Jane Allen Address <input type="text" value="GRO"/> Occupation <input type="text" value="GRO"/> Date of Birth <input type="text" value="GRO"/> Tel No (home) (Business) <input type="text" value="GRO"/>	
4	Name Jon Longman Address <input type="text" value="GRO"/> Occupation <input type="text" value="GRO"/> Date of Birth <input type="text" value="GRO"/> Tel No (home) (Business) <input type="text" value="GRO"/>	
5	Name Adrian Morris Address <input type="text" value="GRO"/> Occupation <input type="text" value="GRO"/> Date of Birth <input type="text" value="GRO"/> Tel No (home) (Business) <input type="text" value="GRO"/>	

Continuation Sheet

Yes

No

ORIGINAL STATEMENTS

CONFIDENTIAL

The Queen v Seema MISRA
List of Witnesses



NAME	F OR C	PAGE NUMBERS
Keith Noverre Elaine Ridge Lisa Allen Jon Longman Adrian Morris		

NAME AND ADDRESS OF PROSECUTING SOLICITOR FOR ALIBI WARNING (IF ANY)

Royal Mail Corporate Security

GRO

*Agent acting on behalf of the
Legal Services
Address*

Telephone: **GRO**
Reference PD/



Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Statement of Keith Noverre

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

This statement (consisting of three (3) pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated the 8th day of January 2009

Signature

GRO

I am employed by Post Office Ltd as an Auditor and have held this position since September 2003. My duties involved the verification of stock, cash and vouchers by performance of audit at all Post Office Outlets.

On Monday 14th January 2008, I attended West Byfleet Post Office, **GRO**

GRO

Branch Code (126023) to carry out an audit

together with my two colleagues, Sue Le May and Chris Stevens. I arrived at the Post Office at about 08.30 hours and I introduced myself and my colleagues to a member of staff namely, Mr Ali Raza when he arrived at the Post Office at 08.40 hours. Mr Raza allowed my colleagues and me into the Post Office secure area and an audit of the Post Office commenced. Soon afterwards Mr Davinder Misra, husband of the subpostmistress, Mrs Seema Misra arrived and said that his wife was visiting relatives and would come to the Post Office a little while later.

At 10.45 hours on the 14th January 2008, Mrs Seema Misra arrived at the Post Office and immediately informed me that the Post Office accounts would be short for an amount of £50,000 to £60,000. Mrs Misra explained to me that about a year ago,

Signature

GRO

Signature witnessed by

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.

Address **GRO**

Home telephone No: **GRO** Business telephone No: **GRO**

Occupation: **Field Advisor** Date and place of birth: **GRO**

Maiden name.: _____ Identity code: **1**

Dates to be avoided. Delete dates of non availability of witness

Month of: Feb 2009							Month of: March 2009							Month of: April 2009						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10		12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21	15	16	17	18	19	20	21
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29	30	31					29	30	31					29	30	31				
Month of: May 2009							Month of: June 2009							Month of: July 2009						
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8	9	10	11	12	13	14	8	9	10	11	12	13	14	8	9	10	11	12	13	14
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29	30	31					29	30	31					29	30	31				

Contact point, if different from above: _____

Address: _____

Telephone No: _____

STATEMENT TAKEN BY (print name) **Jon Longman**

Office **Investigation Dept.**
GRO

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of **Keith Noverre**

previous members of staff had taken around £89,000 from the Post Office. Mrs Misra said that she was scared about losing the Post Office so did not tell anybody in Post Office Ltd about this and had been falsely adjusting her balances to show a clear trading position at the end of each period.

I then telephoned Paul Dawkins of the Post Office Investigation Team and Tony Hills, Network Compliance Audit Manager to inform them of what Mrs Misra had told me.

West Byfleet Post Office uses six stock units and three of them were still in the previous balance period. I asked Seema to balance the three stocks so that they could be put into the current trading period which was 10 and to then complete a final balance. Seema signed the Final Branch Trading Account for the period 12th December 2007 to the 14th January 2008 and I now exhibit it as **KN/01**.

I discovered that in the suspense account of exhibit **KN/01** there was an amount of £30,930.07 being held under the heading "All Currencies Awaiting Collection C Fwd". There was an amount of £27,000 held in cash pouches and an amount of £3,930.07 held in currency in pouches. Seema showed me the two grey pouches with rem slips dated the 9th January 2008 enclosed. Both pouches had been remmed out using Seema's log on code of SMI001 but there was no cash. The currency pouch was not to hand and Seema could not offer an explanation regarding this. I exhibit as **KN/02** the remittance pouch and slips for £13,000 and **KN/03** the remittance pouch and slips for £14,000.

The final audit report revealed the following discrepancies;

Stock AA	-£37,395.47
Stock BB	-£209.68
Stock CC	-£2,444.60

Signature

GRO

Signature witnessed by

CS011A

Version 3.0 11/02

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of **Keith Noverre**

Stock DD	-£738.77
OOH	Clear
SMI	-£2,891.25
Rem Pouches	-£27,000.00
Currency Pouch	<u>-£3,930.07</u>
Audit Result	-£74,609.84 (excluding £3,034.03 – existing debt)

I have written an audit report of what occurred on this day and I produce this as exhibit

KN/0

GRO

Signature

GRO

Signature witnessed by



Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Statement of	Elaine Ridge	
Age if under 18	Over 18	(If over 18 insert 'over 18')

This statement (consisting of four (4) pages each signed by me is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything, which I know to be false or do not believe true.

Dated the 9th Day of January 2009

Signature **GRO**

I have been employed by Post Office Ltd for over 28 years. Since January 1980, I have performed the role of Contracts Manager and was appointed to the position of Agents Contract Manager in September 06. My duty involves the appointment of new Subpostmasters and any ongoing contractual issues that arise thereafter. Due to the nature of the work I do, I am location independent worker and move between locations to do various types of interviews depending on the location of the branch and person being interviewed.

One of the Post Offices that I oversee is West Byfleet Sub Post Office Branch, **GRO** **GRO** which has a Financial Accounting Division Code of 126/023.

Mrs Seema Misra was appointed on 30 June 2005 as Subpostmaster of West Byfleet Post Office until her suspension on the 14th January 2008. Subpostmasters are not employees of Post Office Ltd, but operate under a contract to provide services on behalf of Post Office Ltd.

Signature **GRO**

Signature witnessed by

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

Subpostmasters usually locate the actual Post Office in premises in which they also run a private business. Under the terms of the contract, Subpostmasters have sole responsibility for all stock and cash, and for all daily, weekly and monthly accounting and administration in respect of the Post Office.

Mrs Misra's general duties included the following:

Sale of postage stamps, postal orders, National Savings products, travel products, financial services products e.g. car/home insurance, personal loans etc, Homephone service, in addition to banking and bill payment transactions.

Post Office Ltd within its main Branch Post Offices and Sub Post Offices uses a computerised accounting system known as HORIZON in relation to the various types of transactions conducted over the counter and for the recording of daily, weekly and monthly figures in relation to those transactions. The system is used by the operator to conduct all transactions carried out at the counter and therefore the operator is able to view the extent of transactions conducted on a daily, weekly and monthly basis as well as provide information as to the state of stock sold or received and cash received.

A Post Office Operations Manual is held at each Post Office outlet operating the Horizon system.

Post Office Ltd operates a system whereby all offices must bring to account all of the transactions conducted over a period of a month as well as declare the correct amount of cash and stock held at the close of business which ultimately leads to the office 'Balance'. This term is used throughout the Post Office when referring to the monthly practice of declaring the state of the office accounts.

Signature

GRO

Signature witnessed by

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

The accounting month for a Post Office would start with the actual cash and stock physically held on site known and this formed part of the starting figure used for accounting purposes for that month. As the month progresses a large number of transactions are performed over the counter with the general public, for instance if a customer purchases a first class stamp for 36 pence, the Post Office counter provides the customer with a first class stamp (i.e. stock) and therefore the starting figure reduces by 36 pence in the stock portion, however, the customer hands the Post Office 36 pence in cash, this therefore inflates the cash figure by 36 pence and brings the starting figure back to it's original state and a 'balance' is once again established.

The Horizon system keeps a running tally of all transactions conducted over the course of the month and the operator is able to request various reports from the system at any time to display the current state of the accounts, such as the cash on hand figure etc. These can be viewed on the monitor or printed off.

A balance is reached when the figures for both the payments and receipts are the same, any discrepancy in the two figures would result in the office declaring a shortage or a surplus of cash in the accounts. Once the operator is content with the office accounts, they are then required to print off two copies of the Branch Trading Account, these accounts show summaries of all transactions conducted that month together with the actual values of cash and stock to hand. Both copies of the Branch Trading Account must be signed by the Sub Postmaster as being a true record of the state of accounts of the office, both the trial and final copies are retained at the branch.

Sometime during Monday 14th January 2008 I received a telephone call from Keith Noverre, Post Office Ltd Auditor. He told me that there was going to be a substantial audit shortage at West Byfleet Post Office. As a result of this information I then spoke to Mrs Seema Misra the subpostmistress and precautionary suspended her.

Signature

GRO

Signature witnessed by

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Elaine Ridge

Under the terms of the subpostmaster contract, a subpostmaster is prohibited from using Post Office® cash for their own purposes. Subpostmaster Contract, section 12, paragraph 3 states the following:

'The subpostmaster is expressly forbidden to make use of the balance due to Post Office Ltd for any purpose other than the requirements of the Post Office service; and he must, on no account apply to his own private use, for however short a period, any portion of Post Office Ltd funds entrusted to him/her. They must also be careful to keep the Post Office® money separate from any other monies. Misuse of Post Office Ltd cash may render the offender liable to prosecution and, or, the termination of his Contract of Appointment.'

I produce as exhibit **ER/01** the contract which Mrs Misra signed agreeing to be bound by the terms of her contract and by the rules contained in the book of rules and the instructions contained in those postal instructions issued to her. In addition I also produce as exhibit **ER/02** the appropriate page from the Subpostmasters Contract which details the subpostmasters responsibilities for Post Office stock and cash.

I can confirm from Post Office Training records that Mrs Misra received the following training; Two weeks in a class room environment and then a trainer attend the branch for one week on site training which is, the standard training given to any Postmaster.

Signature

GRO

Signature witnessed by

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.
ER

Address GRO

Home telephone No: _____ Business telephone No: GRO

Occupation: AGENTS CONTRACT MANAGER Date and place of birth: GRO

Maiden name.: WRIGHT Identity code: 1

Dates to be avoided. Delete dates of non availability of witness

Month of: June 2008							Month of: July 2008							Month of: Aug 2008						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5		
8	9	10	11	12	13	14	8	9	10	11	12	13	14							
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22	23	24	25	26	27	28	22	23	24		26	27	28			24	25	26	27	28
29	30	31					29	30	31					29	30	31				
Month of: Sept 2008							Month of: Oct 2008							Month of: Nov 2008						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
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29	30	31					29	30	31					29	30	31				

Contact point, if different from above: _____

Address: _____

Telephone No: _____

STATEMENT TAKEN BY (print name) Jon Longman

Office Investigation Dept.

GRO

Royal Mail Group

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a)
and 5B, MC Rules 1981, r 70)

Statement of Lisa Jane Allen

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

This statement (consisting of 1 (one) page each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated 12th day of January 2009
the

Signature **GRO**

I am employed as a Security Advisor for Post Office Ltd and have been so employed since July 2000. I am responsible for the detection and investigation of criminal activity committed against Post Office Ltd.

On the 14th January 2008 I attended West Byfleet Post Office, **GRO**
GRO to assist my colleagues, Adrian Morris and Jon Longman, with an audit shortage investigation.

At 14.28 hours I witnessed Adrian Morris caution Mrs Seema Misra and outline her legal rights by completing form CS001.

At 16.25 hours I assisted both Adrian Morris and Jon Longman in a search of Mrs Misra's home address, **GRO** Mrs Misras' husband was also present. No items were seized **GRO**

Signature **GRO**

Signature witnessed by

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.

Address GRO

Home telephone No: _____ Business telephone No: GRO

Occupation: Fraud Advisor Date and place of birth: GRO

Maiden name.: Harford Identity code: 1

Dates to be avoided. Delete dates of non availability of witness

Month of: Feb 2009							Month of: March 2009							Month of: April 2009						
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
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Month of: May 2009							Month of: June 2009							Month of: July 2009						
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Contact point, if different from above: _____

Address: _____

Telephone No: _____

STATEMENT TAKEN BY (print name) Jon Longman

Office Investigation Dept
GRO

Royal Mail Group

Witness Statement

(*CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70*)

Statement of	Jon Longman	
Age if under 18	Over 18	(If over 18 insert 'over 18')

This statement (consisting of 2 (two) pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated 6th the Signature

GRO 009

I am employed as a Security Advisor for Post Office Ltd and have been so employed since June 2000. I am responsible for the detection and investigation of criminal activity committed against Post Office Ltd.

On the 14th January 2008 I attended West Byfleet Post Office to assist my colleague Adrian Morris with an audit shortage that had been discovered at the Post Office. Also present at the Post Office were a team of three Post Office auditors and another colleague, Lisa Allen.

I witnessed Adrian Morris caution the subpostmistress, Mrs Seema Misra and heard her agree to allow a consensual house search and to attend a voluntary taped interview. I made a notebook entry of what had occurred and this was countersigned by Mrs Misra.

I was present when later that day at 16.25 hours a search of Mrs Misras' home address GRO GRO was carried out. No items were seized during the search.

At 17.25 hours I assisted Adrian Morris with the interview of Mrs Misra in a room above the Post

Signature GRO Signature witnessed by

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.

Address GRO

Home telephone No: _____ Business telephone No: GRO

Occupation: Security Advisor Date and place of birth: GRO

Maiden name: _____ Identity code: 1

Dates to be avoided. Delete dates of non availability of witness

Month of: Feb 2009							Month of: March 2009							Month of: April 2009						
1	2	3	4	5	6	7											4	5	6	7
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Contact point, if different from above: _____

Address: _____

Telephone No: _____

STATEMENT TAKEN BY (print name) Jon Longman

Office Investigation Dept.
GRO

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Jon LONGMAN

Office. Mrs Misra did not require a solicitor or Post Office friend. The interview finished at 18.29 hours and I have signed both tape seals used in the interview, 060341 and 060342.

GRO

GRO

Signature

Signature witnessed by

CS011A

Version 3.0 11/02

Royal Mail Group

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a)
and 5B, MC Rules 1981, r 70)

Statement of Adrian MORRIS

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

This statement (consisting of four (4) pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated 6th day of January 2009
the

Signature

GRO

I am employed by the Royal Mail Group and have been so for approximately twenty (20) years. For the last six years I have held the position of Security Advisor for Post Office Ltd and as such I am responsible for carrying out investigations into possible criminal offences committed against the business. I also liaise and assist other law enforcement bodies with investigations where Post Office Ltd may be the target of fraud.

On the 14th January 2008 I was asked by my Investigation Team Manager, Paul Dawkins to attend West Byfleet Post Office **GRO** as he had received information that there was going to be a large audit shortage at this Post Office.

I arrived at West Byfleet Post Office at around 14.10 hours on the 14th January 2008 and was joined by my colleagues, Jon Longman and Lisa Allen. There were three Post Office auditors present at the office. They were Keith Noverre, Sue Le May and Chris Stevens. I spoke with Keith Noverre and he informed me that Mrs Seema Misra, Subpostmistress had advised him that the accounts would be around £50,000 to £60,000 short. Keith Noverre also informed me that Mrs Misra had admitted to him that she had adjusted her balancing to show a clear

Signature

GRO

Signature witnessed
by

NOTE: This side B to be completed only when the original statement is overleaf. When this form is used to make a copy of a statement side B is to be left blank.

Address GRO

Home telephone No: _____ Business telephone No: GRO

Occupation: Security Advisor Date and place of birth: GRO

Maiden name: _____ Identity code: 1

Dates to be avoided. Delete dates of non availability of witness

Month of: Feb 2009							Month of: March 2009							Month of: April 2009						
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Contact point, if different from above: _____

Address: _____

Telephone No: _____

STATEMENT TAKEN BY (print name) Jon Longman

Office Investigation Dept.

GRO

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Adrian MORRIS

balance.

I then introduced myself and my colleagues to Seema Misra. Mrs Misra gave me two handwritten reports which had both been signed by her. The first report stated that the shortage in the Post Office was caused by staff thefts which had started from about a year and a half ago. Mrs Misra wanted to make good the losses and had made up two remittance pouches in which she was going to borrow money from friends and family in order to fill them up. I now produce this report as exhibit **AM/01**. The other report stated that there was a loss of around £2,000 in one of the stock units and again this was down to staff thefts. I now produce this report as **AM/02**.

Keith Noverre then handed me two remittance pouches which are used for dispatching excess cash at Post Offices back to cash centres. The first remittance pouch had a barcode number on it of 302124615598 and contained a remittance out slip produced on the 9th January 2008 and was said to contain £13,000. There was also a return advice slip, produced on 9th January 2008 which had been datestamped and signed by Mrs Misra. The other remittance pouch had a barcode number on of 302124615581 and contained a remittance out slip produced on 9th January 2008 for £14,000 and a return advice slip produced on 9th January 2008 which had been datestamped and signed by Mrs Misra. Neither pouch contained the cash amount that the advice slips showed. These items have been exhibited by Keith Noverre.

At 14.28 hours I cautioned Mrs Misra in the presence of Lisa Allen and Jon Longman. I outlined her legal rights by completing form CS001 which I now produce as exhibit **AM/03**. Mrs Misra agreed to a voluntary taped interview and consented to a search of her premises. Mrs Misra said that she did not require a solicitor.

At 15.19 hours Seema Misra informed me that she needed to count the shop takings and

Signature

GRO

Signature witnessed by

CS011A

Version 3.0 11/02

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of **Adrian MORRIS**

prepare the banking. Mrs Misra did this and gave me £475 in order to reduce the Post Office loss. I accepted this amount without prejudice to any further action being taken. I issued Mrs Misra with a receipt for this amount.

At 16.25 hours I commenced a voluntary search with my colleagues of **GRO** **GRO** where Mrs Misra lived. Mrs Misra did not take up the option of having a Post Office friend present. However, her husband, Davinder Kumar Misra was present and witnessed the search. The search concluded at 16.37 and no items were seized. The search forms CS005 and CS005c are now exhibited as **AM/04**.

At 17.25 hours on Monday 14th January 2008, in an office above West Byfleet Post Office I commenced a tape recorded interview with Seema Misra. Also present was Jon Longman. Mrs Misra completed the reverse side of the form CS001 reminding her of her legal rights and also completed form CS003 indicating she did not require a Post Office friend.

The interview was concluded at 18.29 hours and consisted of two tapes. I now produce as exhibits **AM/05** and **AM/06** the two master tapes with seal numbers 060341 and 060342. I have also produced a tape summary of the interview and I produce this as exhibit **AM/07**.

In summary Mrs Misra informed me of the following. When Seema became subpostmistress she kept the staff that the previous Subpostmaster had employed and let them run the office. After a while Seema noticed that things were not quite right and reported a £1,000 loss to the police. The losses at the Post Office continued and staff either resigned or were sacked as the losses were uncovered. Although only a £1,000 loss had been reported to the police Seema said that the losses actually totalled between £89,000 to £90,000. Seema said that she had been paying money back into the Post Office to try and reduce the loss.

Signature

GRO

Signature witnessed by

CS011A

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Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Adrian MORRIS

Seema explained that she would try and hide the shortages by not only falsifying the cash on hand figure but also falsely declaring cash as being in remittance pouches when in fact there was none. When I showed Seema the Branch Trading Account for period 08, dated 15th November 2006 to 14th December 2006 she confirmed that the cash on hand figure of £27,993.73 and currencies awaiting collection figure of £13,070 were both falsified. I produce this Branch Trading Account as exhibit **AM/08**. I then showed Seema two further Branch Trading Statements for Branch Trading Period 02, dated 16th May 2007 to the 16th June 2007 which I produce as exhibit **AM/09** and the Branch Trading Statement for Branch Trading Period 08, dated 14th November 2007 to the 15th December 2007 which I produce as exhibit **AM/10**. Seema confirmed that the cash on hand figures and currencies awaiting collection figures on both accounts were false. Seema confirmed that all Branch Trading Statements since Branch Trading Period 08 (15th November 2006 to 14th December 2006) were false accounts.

I asked Seema what would have happened if she had shown the correct figures on the accounts and she said that the Post Office would have been taken away from her. Seema acknowledged that what she had done was dishonest. Seema said that she was the only person who completed the Branch Trading Accounts.

The total audit shortage was finalised at £77,643.87

GRO

Signature

GRO

Signature witnessed by

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