

**SUMMARY OF FACTS PREPARED IN ACCORDANCE WITH RULE 21.3(1)(b)  
OF THE CRIMINAL PROCEDURE RULES 2005**

**POST OFFICE LIMITED v JANET LOUISE SKINNER**

The Defendant is 35 years of age born on [GRO] She was a Subpostmistress at North Bransholme for a period of 2 years commencing on 27/05/04. The Defendant had worked at Post Offices since 1995 as an employee of United News Group the previous owners of the Branch Office.

Enquiries in this case concerns the theft of money from Post Office accounts which the Defendant concealed by inflating the cash holding in the cash accounts.

Subpostmasters are aided in their accounting duties by the Horizon computerised system. The Horizon system records all transactions entered through the stock by the clerks and acts as an aid to balancing at the end of the accounting period. All losses must be shown in the account as soon as they occur and must be made good by the Subpostmaster. To access the Horizon computerised system in order to input transactions each member of staff has a user name and password.

Enquiries in this case commenced where on Tuesday 30/05/06 managers attended at the office to discuss concerns over the cash holdings held by the office. When managers arrived at the office the Defendant appeared to delay matters. On approaching the manager she informed them that there would be a shortage of about £40,000 in the account. She said that she had suspected a member of staff, Katherine Ayres. Whilst managers were at the office it was noted that an attempted to deliver a cash remittance of £40,000 was made. Managers refused this as the cash holding at the office was already excessive. The Defendant was suspended from duty and an audit arranged for the following day 31/05/06.

The audit revealed a shortage of £59,175.39. Post Office investigating officers were notified and attended at the office on the 01/06/06. An interview with the Defendant was conducted under caution. During the course of the interview the Defendant admitted that she had considerable experience of transactions and procedures. When asked about the shortage in the branch she stated that she knew the branch was carrying a large loss and she had inflated the cash to enable her to produce a clear trading statement.

Prior to the 23/11/05 the Defendant was required to provide a weekly balance of the accounts. Since 23 November branch trading has replaced the cash accounts at the post office accounting system. Accordingly, the Defendant was required to provide a monthly trading statement representing 4 or 5 weeks trading. Each accounting week runs from Thursday through to Wednesday and is known as a balance period.

The Defendant initially stated that the losses had started in January 2006 when a shortage of £7,500 had been revealed. She stated that her staff knew about the loss but she did not question them about it. Instead she hid the loss by inflating the cash holding in the cash account. When she completed her next branch trading statement in February 2006 she claimed the loss had risen to £9,500. Again, she concealed this. She had no idea how the loss rose to £59,000. When she had completed her trading statement for 24/05/06 the loss was £40,253.85. She denies stealing the money and claims that she suspected a Katherine Ayres. It was noted that staff had been assigned individual stock units during which time the branch time suffered minimal losses. She went on to mention a loss in Miss Ayres stock in November 2004 which Miss Ayres had been told to make good, but she had at the same time instructed her to conceal the loss in her accounts. Mrs Ayres then went off sick and due to the office being short staffed the branch was reverted to share stocks. When questioned further about her suspicions regarding Mrs Ayres the Defendant admitted she'd entrusted Mrs Ayres with the keys to open the branch. She had not contacted anyone or alerted the Post Office about the problem.

Statements from other members of staff are associated. Colleen Kates in her statements states that the accounts were completed by the Defendant. If there was a shortage in the office the staff were required to make the loss good and would be reprimanded by the Subpostmistress, the Defendant denies theft.

Wendy Lyall mentions problems with cash shortages at the office. She denies theft.

Theresa Holmes also mentioned the irregularities at the office. She denies that she is responsible for making an entry in the CC stock when her user code had been used on 25 May.

Katherine Ayres also provides a statement. She mentions a loss in her stock of £1,000 in June 2005 and claims this is the only loss which she had disputed. She had however paid off half the loss on recurring money through her Dad's Estate. She also denied an entry in the CC stock on May 24 when her user code was used.

Enclosed herewith please find:

- 1 Copy Notes of interview.
- 2 Copy Notice of Legal Rights.
- 3 Copy area intervention report for 30/05/06.
- 4 Copy overnight cash holding from 1 May to 26 May 2006.
- 5 Copy snapshot balance 30/05/06.
- 6 Copy note 30/05/06.
- 7 Audit report 31/05/06.
- 8 Copy report 31/05/06.
- 9 Copy Officers notes x 4.
- 10 Copy branch statement 22/12/05 to 25/05/06
- 11 Copy Exhibit DM/6, DM/7 and DM/8.
- 12 Copy statement Colleen Kates, Wendy Lyell, Theresa Holmes and Katherine Ayres.
- 13 Copy notice of Post Office friend.
- 14 Copy Antecedents.