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IN HER MAJESTY'S COURT OF APPEAL IN NORTHERN IRELAND

THE QUEEN

-V-

Alan McLaughlin

BUNDLE OF APPEAL IN SUPPORT OF AN APPLICATION FOR LEAVE TO THE SINGLE JUDGE

Prepared by Madden and Finucane Solicitors

for the Applicant/Appellant

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Criminal Procedure

FORM 2

CRIMINAL APPEAL (NORTHERN IRELAND) Act 1980

Notice of appeal or application for leave of Court

To the Master

Queens Bench & Appeals

Court of Appeal

Royal Courts of Justice,

BELFAST BTI 3JF

Part 1

Particulars of appellant

Full names: **ALAN WILLIAM MCLAUGHLIN**

Age on conviction 45

Address: .....

Particulars of court of trial

Name of court of trial **BELFAST CROWN COURT**

Name of judge of the court of trial

Date of decision (if convicted and sentenced on different days, give both dates)

..... .

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Offences of which convicted Sentences and orders (1) .....

..... (2) ....

(3) ....

(4) ....

(5) ....

Total sentence .....

Did the Judge of the court of trial grant a certificate that the case is fit for appeal? **NO.**

Part 2

Particulars of application

The appellant is applying for-

(i) Extension of time within which to give notice of appeal or application for leave to appeal

(ii) Leave to appeal against conviction

(iii) Legal Aid

Signed

Date

Notes:

1. This form should be sent to the Registrar within 28 days from the date of conviction, sentence, verdict or finding appealed against. If the' appellant is in custody the form should be handed to the prison authority (or other person having custody) for forwarding' to the Registrar; and the date of handing in should be recorded on the form by the prison authority or other person having custody. The period of 28 days can with the leave of the court be extended except in the case of a conviction involving 'sentence of death.

2. The grounds of the appeal or application for leave must be given on Form 3 and must accompany this form.

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3. The court of trial means the court from which the, appeal lies. This always means a court of assize or county court and never means a magistrates' court.

4. In Part 1 of the form give particulars of all convictions and sentences against ,which the appellant has a right of appeal (with or without leave). A person may appeal against conviction and sentence only if he was convicted on indictment. A person may appeal against sentence only with leave. There is no appeal against sentence if the sentence is one fixed by law. If the appeal is against a verdict of not guilty on the ground of insanity, Part 2 should be adapted accordingly.

5. Separate forms should be submitted for convictions or sentences which do 'not arise in the same proceedings.

6. If the form is not signed by the appellant, his counsel or solicitor, it may be treated as not constituting notice in accordance with the Criminal Appeal (Northern Ireland) Rules 1968 unless there is also a statement signed by the appellant that he has authorised the person in question to sign the form on his behalf.

7. This notice will be treated as a notice of appeal in the case of an appellant who does not require leave to appeal, .e.g. because the trial judge has given a certificate or because leave has been given by the Court of Criminal Appeal.

8. 8. An application for leave to be present, bail, or leave to call witnesses may be made subsequently.

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Criminal Procedure

FORM 3

CRIMINAL APPEAL (NORTHERN IRELAND) Act 1980

Grounds of appeal or application for leave of Court.

To the Master

Queens Bench & Appeals

Court of Appeal

Royal Courts of Justice,

BELFAST BTI 3JF

Full names of appellant: Alan William McLaughlin

Grounds of application for extension of time:

A skeleton argument in support of an application to extend time has been appended to this application.

Grounds of appeal or application for leave to appeal against conviction / sentence:

The Applicant advances the following two grounds of appeal against his convictions:

> *Ground 1: the reliability of Horizon data was essential to the prosecution and, in the light of all the evidence including Fraser J's findings in the High Court, it was not possible for the trial process to be fair; and,*
>
> *Ground 2: the evidence, together with Fraser J's findings, shows that it was an affront to the public conscience for the appellant to face prosecution.*

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Signed
Date

Notes

1. This form must accompany Form 2 and must be completed so far as is practicable at that time and whether the transcript has been received or not. Where one of the grounds of appeal is misdirection 'particulars of the alleged misdirection must be given. If further grounds need to be given to amend or amplify the grounds given on this form, they should be forwarded to the Registrar as an amendment to this form.

2. If this form relates to more than one application or to both an application and an appeal, they should be dealt with separately and in order.

3. An appellant who is applying for extension of time within which to give notice of appeal or application for leave to appeal, must give the reasons for the delay; he must also give details of the appeal or application for leave to appeal. . .

4. An appellant who is applying for leave to appeal against conviction, must set out each conviction against which he is applying for leave to appeal, and the grounds of the application. The grounds may be the same for each conviction.

5. If the appellant requires, for the purposes of his appeal against conviction, any exhibits produced at his trial, he should specify them in the form.

6. An appellant who is applying for leave to appeal against sentence, must set out each sentence against which he is applying for leave to appeal, and the grounds of the application. The grounds may be the same for each sentence.

7. An appellant who is applying for leave to appeal against conviction and sentence, must deal with each conviction and each sentence separately.

8. This notice will be treated as a notice of appeal in a case in which leave to appeal is not required.

9. If the appeal or application is against a verdict of not guilty on the ground of insanity references in this form to conviction should be construed as references to such a verdict.

10. An appellant who is applying for leave to appeal against sentence and wishes to call a witness to give evidence in mitigation. should give his name and address. But the Registrar is not responsible for arranging for the attendance of the witness.

11. Documents sent with this form should be specified at the end of the form.

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IN HER MAJESTY'S COURT OF APPEAL IN
NORTHERN IRELAND

THE QUEEN

-V-

ALAN McLAUGHLIN

SKELETON ARGUMENT IN SUPPORT OF AN APPLICATION FOR LEAVE TO APPEAL AGAINST CONVICTION TO THE SINGLE JUDGE

1. On 16 February 2005, Mr. Alan McLaughlin (hereinafter 'the Applicant') pleaded guilty to 15 offences of false accounting contrary to Section 17 (1)(a) of the Theft Act (Northern Ireland) 1969. By letter dated 1 June 2003, the Director of Public Prosecutions had indicated that the 15 charges were specimens and the total loss alleged to have been caused by the Applicant was £10,248.77.

2. The charges faced by the Applicant alleged that he had falsified accounting records in his role as the Sub-Postmaster ('SPM') of Brookfield Post Office, Tennent Street, Belfast.

3. The Applicant denied the allegations in interview and pleaded not guilty at arraignment. He commissioned an expert accountant's report in support of his defence and only pleaded guilty at the doors of the Court.

4. He now seeks leave to appeal against conviction and an extension of time of some 16 years 8 months within which to appeal against conviction.

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5. That period of time is obviously extremely lengthy, especially given that the Applicant pleaded guilty to the offences. However, the Applicant's applications arise in the context of a number of recognised miscarriages of justice caused by the Horizon software deployed by Post Office Limited ('POL') in Post Offices across England, Wales, Scotland and Northern Ireland. A large number of convictions have been quashed in the Court of Appeal (Criminal Division) of England and Wales; the first 39 of which were reported in *Hamilton and Others* [2021] EWCA Crim 577.

6. Since the first successful appeals reported in *Hamilton and Others*, a large number of other SPMs prosecuted by POL have seen their convictions quashed. The principles established in *Hamilton and Others* have been applied in each of those cases. In all the cases where the Court of Appeal (Criminal Division) in London has quashed the convictions of SPMs, it has been a prerequisite that the use of Horizon software was essential to the prosecution of the Appellant (see§§120, 126 and 138 of *Hamilton and Others*). For reasons explained by the Court of Appeal, it has been irrelevant to the determination of those appeals whether the Appellant pleaded guilty or not at first instance (see §§69 and 129 of *Hamilton and Others*).

7. In the Applicant's case it is submitted that it is clear that Horizon software was essential to the prosecution of him. Indeed, it is submitted that his is one of the clearest cases of injustice caused by Horizon software to come before the courts. It is a paradigm case of the means by which miscarriages of justice were caused by Post Office reliance on Horizon software.

8. It is to be recognised that the Applicant was prosecuted by the Public Prosecution Service and was not prosecuted by POL. A number of convictions which followed prosecutions by the Crown Prosecution Service in England and Wales are now before the Court of Appeal (Criminal Division). None have yet been the subject of substantive appeal hearings, but the Crown Prosecution Service has conceded in each case that, provided Horizon was essential

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to the case, the terms of the Court of Appeal's judgment in *Hamilton and Others* dictate that no different approach should be taken to the safety of the conviction. That concession has been accepted by the Court of Appeal in England and Wales.

9. Accordingly, whilst recognising that *Hamilton and Others* does not bind the Court of Appeal of Northern Ireland, because Horizon was essential to the prosecution of the Applicant, it is submitted that the Applicant's convictions are unsafe and should be quashed.

10. Before elaborating upon that submission and setting out the grounds of appeal advanced by the Applicant, the terms of the judgment in *Hamilton and Others* and the factual background to this appeal are explained.

The Judgment in Hamilton and Others

11. Following a four day hearing in the Court of Appeal (Criminal Division) of England and Wales the Court ruled in *Hamilton and Others* that any POL prosecution of SPMs, where Horizon software was essential to that prosecution, constituted an abuse of the process of the Court.

12. The Court explained the operation of the Horizon system at paragraphs 9 to 18 of the judgment.

13. It was designed and installed by ICL, which was taken over by Fujitsu Limited in about 2002. The Horizon system provided a computerised system of accounting within branch post offices, and between the branches and POL.

14. By recording all transactions at a branch, Horizon calculated how much cash and stock should be held in the branch. SPMs were required to make a daily declaration of the amount of cash held at the branch. At the end of a trading period (initially one week), the SPM was required to complete a Branch Trading Statement. The branch could not move into a new trading period without making the requisite declaration.

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15. There was no facility within the Horizon system for SPMs to dispute Horizon's figures: they were required instead, to contact the Helpline. If at the end of a trading period there was a discrepancy or shortfall between the cash on hand and the figures generated by Horizon, the SPM was required to make good any shortfall, either by putting in his or her own money ("settling in branch") or by asking for the sum to be deducted from his or her future income ("settling centrally")

16. The Court explained at paragraph 14 that:

> *"POL had a contractual right to seek recovery from SPMs for losses relating to branch accounts. The precise terms and legal effect of the relevant contractual provisions were considered in detail by Fraser J in his "Common Issues" judgment. For our present purposes, it suffices to say that the approach adopted in practice by POL was that if Horizon showed a shortfall, however inexplicable to the SPM, the SPM was required to make it good at the end of a trading period. Some of the appellants did so, using their own funds, or borrowing, to make good a loss for which they did not in fact accept responsibility.* ***Others resorted to offences of false accounting in order to cover up a shortfall for which they did not accept responsibility and which they were unable to make good****". (emphasis added).*

17. Through ARQ data, the ability to trace transactions on Horizon was substantial. Fujitsu recorded bugs, errors and defects in two types of document; a first level PEAK (generated when an SPM phoned the Helpline) and a higher level Known Error Log ("KEL"). (para. 17). None were ever disclosed in any criminal trial proceedings.

18. From paragraphs 19 to 32 inclusive of the Judgment, the Court set out the history of problems encountered with Horizon and the response of POL.

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19. The initial roll-out of Horizon was delayed by technical issues. From an early stage of its introduction, some SPMs were experiencing, and reporting, discrepancies and shortfalls in their branch accounts which they considered were caused by faults in Horizon. (para. 19 of the judgment). In that vein, it should be noted that this Applicant's case is one of the very earliest examples of a prosecution of this nature to be founded on Horizon data. Horizon had been installed at the Brookfield Post Office in September 1999. The alleged offences occurred over a period from 2000 to 2001. Minutes of POL board meetings in 1999 demonstrated concerns that delayed acceptance and rollout of the system (see para. 96 of the judgment). Plainly, Horizon was installed in the Applicant's Post Office at a time when such concerns were being ventilated at the highest level in POL.

20. Despite the problems encountered by SPMs from the start, POL consistently declined to initiate an independent review of the functionality of Horizon. Instead, its default position was that any losses were due to dishonesty or incompetence on the part of the SPM. SPMs were either given time to pay the debts that POL asserted were owed, or were prosecuted.

21. In 2015, convicted SPMs began to make applications to the Criminal Cases Review Commission (see para. 27 of the judgment). In 2015, POL ceased to conduct private prosecutions. (see para. 29 of the judgment)

22. In 2017 a Group Litigation Order was made in respect of legal action pursued by hundreds of claimants. Mr. Justice Fraser presided over the trial. At the end of 2019, shortly before Fraser J was due to hand down his Horizon Issues judgment, a settlement was reached. (see paras. 27 to 30).

23. The Court of Appeal dealt with the terms of the judgments that Fraser J handed down before settlement was agreed in paras. 33 to 51 of its judgment. Those paragraphs repay careful attention and it is hopefully sufficient for the purposes of this document if only a limited number of the relevant findings identified by the Court of Appeal are set out, as follows:

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(i) From para. 33 – "In his "Common Issues" judgment, Fraser J found that POL, in demanding repayment of a shortfall shown by Horizon, misstated the factual and legal liability of an SPM to make good any losses.

(ii) From para. 44 - Fraser J went on to note, in relation to a number of the bugs found in Horizon, that POL did not communicate the existence of a bug to all SPMs or even to SPMs whose branches were known to have been affected by it. He found POL's approach to this in the proceedings before him to be "simply extraordinary". He referred at [442] to a number of points which –

> "... all lead to the same conclusion in my judgment, namely that the Post Office ought to have notified, at the very least, all those SPMs whose branch accounts had been impacted by this bug that this had occurred, and that it had occurred as a result of a software bug. The fact that the integrity of Horizon data was a live issue at this time should not have influenced the decision to notify SPMs of a software bug. Further, the Post Office's explanation in its submissions that SPMs had their accounts "corrected in the ordinary course" is not a suitable phrase, unless by "ordinary course" one means keeping the cause or reason for the correction secret and therefore hidden from the other party in the accounting transaction, namely the SPM."

(iii) At para. 46 – "Fraser J later referred to part of the evidence of a witness called before him, Mr Latif, who described how he had performed some basic, routine steps to transfer a sum of £2,000 between terminals, only to find that the sum disappeared from the Horizon system. Mr Latif had been a trainer, entrusted by POL to train other SPMs. His evidence was nonetheless challenged by POL, whose witness on this point asserted that the sum could not have disappeared as Mr Latif had described. Fraser J accepted Mr Latif's evidence and at [928]-[929] expressed his view as follows:

> "928. The approach by the Post Office to the evidence of someone such as Mr Latif demonstrates a simple institutional obstinacy or refusal to consider any possible alternatives to their view of Horizon,

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which was maintained regardless of the weight of factual evidence to the contrary. That approach by the Post Office was continued, even though now there is also considerable expert evidence to the contrary as well (and much of it agreed expert evidence on the existence of numerous bugs).

929. This approach by the Post Office has amounted, in reality, to bare assertions and denials that ignore what has actually occurred, at least so far as the witnesses called before me in the Horizon Issues trial are concerned. It amounts to the 21st century equivalent of maintaining that the earth is flat."

(iv) At para. 48 "Fraser J found that there were numerous bugs, errors or defects in Horizon which were capable of causing, and did in fact cause, shortfalls in post office branches. He found that the evidence he had heard established 25 different bugs with the potential to impact upon branch accounts, with evidence of actual lasting impact having occurred as a result of 22 of them. Horizon itself did not alert SPMs to the existence of any such bugs, errors or defects. His overall findings included the following:

"968. ... It was possible for bugs, errors or defects of the nature alleged by the claimants to have the potential both (a) to cause apparent or alleged discrepancies or shortfalls relating to Subpostmasters' branch accounts or transactions, and also (b) to undermine the reliability of Horizon accurately to process and to record transactions as alleged by the claimants.

969. Further, all the evidence in the Horizon Issues trial shows not only was there the potential for this to occur, but it actually has happened, and on numerous occasions. This applies both to Legacy Horizon and also Horizon Online. ...

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970. I accept the claimants' submissions that, in terms of likelihood, there was a significant and material risk on occasion of branch accounts being affected in the way alleged by the claimants by bugs, errors and defects. ...

978. ... In my judgment, there is a material risk that such a shortfall in a branch's accounts was caused by the Horizon system during the years when both Legacy Horizon and HNG-X were in use, which is 2000 to 2010 and 2010 to 2017 respectively. ...

...

983. ... there is a material risk for errors in data recorded within Horizon to arise in (a) data entry, (b) transfer or (c) processing of data in Horizon in both the Legacy Horizon and HNG-X forms."

(v) At para. 50 - "He concluded, at [975] and for the reasons which he explained in his Technical Appendix, that Legacy Horizon was -

"not remotely robust. The number, extent and type of impact of the numerous bugs, errors and defects that I have found in Legacy Horizon makes this clear".

24. From paragraphs 51 to 59, the Court of Appeal explained the process of referral of the cases before it. For the purposes of their referral, the CCRC was of the view that the three most important points to emerge from the judgments of Fraser J were:

1. That there were significant problems with the Horizon system and with the accuracy of the branch accounts which it produced. There was a material risk that apparent branch shortfalls were caused by bugs, errors and defects in Horizon.

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2. That POL failed to disclose the full and accurate position regarding the reliability of Horizon.

3. That the level of investigation by POL into the causes of apparent shortfalls was poor, and that the Post Office applicants were at a significant disadvantage in seeking to undertake their own enquiries into such shortfalls.

25. The grounds of appeal to emerge from the CCRC's analysis were twofold:

Ground 1: the reliability of Horizon data was essential to the prosecution and, in the light of all the evidence including Fraser J's findings in the High Court, it was not possible for the trial process to be fair; and,

Ground 2: the evidence, together with Fraser J's findings, shows that it was an affront to the public conscience for the appellants to face prosecution.

26. The appeal before the Court of Appeal of England and Wales proceeded to hear both grounds advanced by the Appellants.

27. The legal framework for the Court's consideration of the appeals is set out at paragraphs 60 to 69 of the judgment. At paragraph 68, the Court observed:

68. Where a defendant has entered an unequivocal and intentional plea of guilty, the resultant conviction will rarely be found to be unsafe. It is nonetheless possible for fresh evidence to be admitted and for an appeal to be allowed in such circumstances: see *R v Jones* [2019] EWCA Crim 1059 at [25]. In *R v Togher* and others it was held that a conviction may be quashed on grounds of abuse of process even when a guilty plea has been entered, though only if "it would be inconsistent

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with the due administration of justice to allow the pleas of guilty to stand" (see paragraph [33]). In a case in which a defendant who has pleaded guilty appeals against his conviction on grounds of non-disclosure, the court must consider whether the plea was entered in ignorance of evidence going directly to his guilt or innocence. As it was expressed in *R v Togher* and others at [59], the question is whether the guilty plea was "founded upon" the irregularity of non-disclosure. In *R v Early* and others [2002] EWCA Crim 1904 at [18] the court emphasised the crucial importance of a prosecuting authority making full relevant disclosure before trial. It held that a defendant who pleaded guilty at an early stage should not, if adequate disclosure had not been made, be in a worse position than a defendant who, as a consequence of an application to stay the proceedings as an abuse, benefited from further orders for disclosure culminating in the abandonment of proceedings against him.

28. The judgment ultimately reached by the Court of Appeal and the reasons for it are set out at paragraphs 120 to 138 of the judgment.

29. The Court ruled that, in Horizon cases (that is to say, where Horizon data was essential to the prosecution), both Grounds of Appeal formulated by the CCRC were made out. (POL had conceded prior to the appeal that Ground 1 was made out in relation to all Horizon cases, but had resisted Ground 2). The Court quashed the convictions of all appellants whose prosecutions could be categorised as Horizon cases.

30. In respect of Ground 1 of the appeals, the Court noted that:

> 121. We have no doubt that the concessions made by POL in relation to Ground 1 were rightly and properly made. Those concessions relate to failures of investigation and disclosure in all the "Horizon cases"

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across a period of 12-13 years. In each of those cases, there was no independent evidence of an actual shortfall, and it was essential to the prosecution case that the Horizon data was reliable. We accept and adopt Fraser J's findings that throughout the relevant period there were significant problems with Horizon, which gave rise to a material risk that an apparent shortfall in the branch accounts did not in fact reflect missing cash or stock, but was caused by one of the bugs, errors or defects in Horizon. POL knew that there were problems with Horizon. POL knew that SPMs around the country had complained of inexplicable discrepancies in the accounts. POL knew that different bugs, defects and errors had been detected well beyond anything which might be regarded as a period of initial teething problems. In short, POL knew that there were serious issues about the reliability of Horizon. If POL needed further information, it could have obtained it from Fujitsu. It was POL's clear duty to investigate all reasonable lines of enquiry, to consider disclosure and to make disclosure to the appellants of anything which might reasonably be considered to undermine its case. Yet it does not appear that POL adequately considered or made relevant disclosure of problems with or concerns about Horizon in any of the cases at any point during that period. On the contrary, it consistently asserted that Horizon was robust and reliable. Nor does it appear that any attempt was made to investigate the assertions of SPMs that there must be a problem with Horizon. The consistent failure of POL to be open and honest about the issues affecting Horizon can in our view only be explained by a strong reluctance to say or do anything which might lead to other SPMs knowing about those issues. Those concerned with prosecutions of SPMs clearly wished to be able to maintain the assertion that Horizon data was accurate, and effectively steamrolled over any SPM who sought to challenge its accuracy.

122. We respectfully accept and adopt the findings of Fraser J as to problems with Horizon being raised by SPMs from 2000 onwards, in relation both to Legacy Horizon and Horizon Online, and in particular his

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finding8 that throughout the relevant period the bugs, errors and defects in Horizon could, and on numerous occasions did, cause apparent discrepancies and shortfalls in branch accounts.

123. These pervasive failures of investigation and disclosure went in each case to the very heart of the prosecution. Whatever charges were brought against an individual appellant, and whatever pleas may ultimately have been accepted, the whole basis of each prosecution was that money was missing from the branch account: there was an actual shortfall, which had been caused by theft on the part of the SPM, or at best had been covered up by false accounting or fraud on the part of the SPM. But in the "Horizon cases", there was no evidence of a shortfall other than the Horizon data. If the Horizon data was not reliable, there was no basis for the prosecution. The failures of investigation and disclosure prevented the appellants from challenging, or challenging effectively, the reliability of the data. In short, POL as prosecutor brought serious criminal charges against the SPMs on the basis of Horizon data, and by its failures to discharge its clear duties it prevented them from having a fair trial on the issue of whether that data was reliable.

124. In considering whether these failures justify a finding of category 1 abuse, we bear in mind that a stay on grounds of abuse is an exceptional remedy. It is on the face of it remarkable that in all the "Horizon cases" the appellants contend that they would have been entitled to that exceptional remedy if POL had made full disclosure at the time, and had nonetheless persisted in pursuing the prosecutions. But these are remarkable appeals, and the fact that similar considerations apply to numerous cases is not in these circumstances a bar to a finding of category 1 abuse.

125. We also bear in mind that many of the appellants pleaded guilty. But as we have already said, *R v Togher* and others provides clear authority that a conviction following a guilty plea may be quashed on

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grounds of abuse of process where the plea was "founded upon" the irregularity of non-disclosure. We have no doubt that all the guilty pleas of the appellants in "Horizon cases" were founded upon POL's failures of investigation and disclosure. The whole conduct of the prosecutions was based upon the constant assertion that the Horizon data was reliable and that the money must have been stolen, or at least a shortfall dishonestly concealed. The appellants were denied the material which could have been used to question
that assertion. They were, moreover, in the very difficult position of being charged with offences of dishonesty committed in breach of their employer's trust. They are likely to have been advised that imprisonment is very often imposed for such offences, and that the mitigation which would be available to them if they pleaded guilty could therefore be of particular importance. Many may well have felt that they had no real alternative but to plead guilty on the most favourable basis which could be agreed with POL.

126. In those circumstances, we are satisfied that a fair trial was not possible in any of the "Horizon cases" and that Ground 1 accordingly succeeds in each of those cases.

31. In respect of Ground 2, the Court analysed the position as follows:

128. In considering whether the failures of investigation and disclosure which justify a finding of category 1 abuse are so serious as to justify also a finding of category 2 abuse, the following considerations are relevant.

129. First, we reiterate that POL deliberately chose not to comply with its obligations in circumstances in which its prosecution of an SPM depended on the reliability of Horizon data. It did so against a background of asserting that SPMs were liable to make good all losses and could lose their employment if they did not do so. It did so despite the fact

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that POL itself had selected the SPMs as suitable persons to hold their position of trust. In the High Court proceedings, one of the agreed facts was that POL "incurs expense and time-costs in recruiting (including advertising for applicants and assessing and selecting applicants) and training new Subpostmasters". Yet if Horizon showed a shortfall which an SPM did not accept as correct, POL invariably accepted the position shown by Horizon, refused to countenance any possibility that the apparent shortfall may be the result of an error or bug in the system, and was quick to assume dishonesty on the part of the SPM. As we have seen, in internal documents relating to at least some cases, an SPM who attributed a shortfall to a system error was dismissed as "jumping on the Horizon bandwagon". These were very serious failures by POL to fulfil its obligations as a prosecutor. We are driven to the conclusion that throughout the period covered by these prosecutions POL's approach to investigation and disclosure was influenced by what was in the interests of POL, rather than by what the law required.

130. Secondly, whilst we agree in principle that any issue of abuse of process must be considered in the light of the facts and circumstances relevant to the specific individual case, we are faced in these appeals with clear evidence of systemic failures by POL over many years. Given that the same failures occurred in case after case, year after year, we think that later events shed legitimate light on the approach of POL to earlier prosecutions. We note that even the four cases in group A cover a period of 5 years, with the appellants being convicted between 2006 and 2011. We also note that no document has been shown to us in which any POL employee or official made any adverse comment upon the incorrect approach demonstrated in the documents to which Fraser J, and we, have referred. Nor have we seen any contemporaneous document criticising the misconduct which has caused POL to make concessions as to Ground 2 in relation to the four appellants in group A. We see powerful force in the points that as late as summer 2013 it was still necessary for Mr Clarke to spell out basic principles, and that the response to his advice of at least some personnel was to

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suggest that information should not be recorded, in the hope that it would therefore not be disclosable. We think it clear that throughout the relevant period, POL as prosecutor demonstrated, as Fraser J found in the Horizon Issues judgment at [928], "a simple institutional obstinacy or refusal to consider any possible alternatives to their view of Horizon, which was maintained regardless of the weight of factual evidence to the contrary". Moreover, the longer that approach persisted, the more POL was able to, and did, rely upon its own past abusive conduct by asserting that no previous challenge to Horizon had succeeded.

131. In those circumstances, we are unable to accept POL's submission that in relation to Ground 2 there may be a distinction to be drawn in POL's favour between the seriousness of its conduct at an earlier time, and the seriousness of its conduct at a later time. POL knew that there were problems with Horizon which delayed its rollout. It knew, as Fraser J found, that SPMs were reporting unexplained discrepancies and shortfalls from 2000 onwards. The persistence of those reports made it impossible to assume that all the initial problems, and any subsequent teething problems, had been resolved. It was able to obtain all relevant information from Fujitsu if it wanted to, and the fact that its own contractual arrangements meant that it would have to incur expense in doing so could not possibly justify its repeated failures to comply with its legal duties. Moreover, to borrow Fraser J's phrase (the Horizon Issues judgment at [1018]), POL "ought to have known how its own system works".

132. Thirdly, POL as prosecutor knew that the consequences of conviction for an SPM would be, and were, severe. Later in this judgment we will mention individual cases, but it is important here to state that many of these appellants went to prison; those that did not suffered other penalties imposed by the courts; all would have experienced the anxiety associated with what they went through; all suffered financial

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losses, in some cases resulting in bankruptcy; some suffered breakdowns in family relationships; some were unable to find or retain work as a result of their convictions – causing further financial and emotional burdens; some suffered breakdowns in health; all suffered the shame and humiliation of being reduced from a respected local figure to a convicted criminal; and three – all "Horizon cases" – have gone to their graves carrying that burden. Inevitably, the families of the SPMs have also suffered. In each of the "Horizon cases" it is now rightly conceded that those human costs and consequences were suffered after the denial by POL of a fair trial. We unhesitatingly accept and endorse [counsel's] submission that these were far more than cases of "simple" non-disclosure.

133. Fourthly, and most importantly in the context of category 2 abuse, POL's failings of investigation and disclosure (in Ms Busch's phrase) "directly implicate the courts". If the full picture had been disclosed, as it should have been, none of these prosecutions would have taken the course it did before the Crown Court. No judge would have been placed in the unhappy position of learning – as some judges (or retired judges) will do if they read this judgment – that they unwittingly sentenced a person who had been prevented by the prosecutor from having a fair trial.

.....

135. Lastly, in relation to the balancing exercise which issues of category 2 abuse require, we accept the appellants' submissions that if the full picture had been disclosed, as it should have been, the public interest in prosecution would have been heavily outweighed by the need to maintain public confidence in the criminal justice system. The charges were serious, but in all the "Horizon cases" the foundation of the charges – namely, that there was an actual shortfall – would have been in issue if the full picture had been known. There was no reason why a prosecution had to be hurried through as a matter of urgency, and no excuse for POL's failure to fulfil its duties. Moreover, whilst it is not necessary for an accused who relies on category 2 abuse to prove that the

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prosecutor acted in bad faith, we are troubled by contemporaneous internal documents in which POL expressed concern that disclosure in one case of problems with Horizon could have an impact on other cases. Public confidence in the criminal justice system would be severely damaged if a prosecuting authority were permitted to give priority to such a consideration over compliance with its duties as a prosecutor.

137. In those circumstances, the failures of investigation and disclosure were in our judgment so egregious as to make the prosecution of any of the "Horizon cases" an affront to the conscience of the court. By representing Horizon as reliable, and refusing to countenance any suggestion to the contrary, POL effectively sought to reverse the burden of proof: it treated what was no more than a shortfall shown by an unreliable accounting system as an incontrovertible loss, and proceeded as if it were for the accused to prove that no such loss had occurred. Denied any disclosure of material capable of undermining the prosecution case, defendants were inevitably unable to discharge that improper burden. As each prosecution proceeded to its successful conclusion the asserted reliability of Horizon was, on the face of it, reinforced. Defendants were prosecuted, convicted and sentenced on the basis that the Horizon data must be correct, and cash must therefore be missing, when in fact there could be no confidence as to that foundation.

138. Ground 2 therefore succeeds in each of the "Horizon cases".

32. As is foreshadowed at paragraph 6 above, the convictions of a number of other SPMs have subsequently been quashed; some have been conceded but are waiting to be quashed; some await argument; some applications for leave to appeal are currently being considered; and still more appeals are being prepared.

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33. The Crown Prosecution Service has now also indicated that, given the terms of the judgment in *Hamilton and Others,* it would not seek to oppose any appeal in an 'Horizon case'.

The Factual Background to the Applicant's Case

34. Mr. McLaughlin had been a schoolteacher, teaching languages, before becoming the SPM of Brookfield Post Office in 1999. He was a man of good character and has never offended again since the convictions to be considered by this Court. He was the SPM of Brookfield Post Office from July 1999 to July 2001.

35. The attention of POL was drawn to him and transactions at his Post Office when it was noticed that there were discrepancies between the number of foils which the Horizon generated records showed had been cashed, compared to the number of foils which were actually attached to that printout.

36. For example, on 21 December 2000, the Horizon record showed that two foils to the value of £125.94 had been cashed, whereas only one foil to that value was received. Similarly, on 27 December 2000 the Horizon record showed that two foils to the value of £87.51 had been cashed, whereas only one foil to that value was received.

37. An audit of the Applicant's Post Office was carried out on 26 July 2001. He was interviewed under caution by Post Office investigators. The following contents of that interview are of particular note:

(i) Exhibit 26 - p.352 – the Applicant had serious balancing problems with the use of Horizon

(ii) Exhibit 26 - p.353 – the Applicant explained that Horizon was introduced to Brookfield Post Office in September 1999

(iii) Exhibit 26 - p.364 – the Applicant recounted further Horizon balancing problems

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(iv) Exhibit 26 - p.365 – the interviewer informed the Applicant that he has checked the records from the system and observes that the system could be wrong

(v) Exhibit 26 - p.366 – the Applicant recounted how he had large unexplained shortages

(vi) Exhibit 26 – p. 367 – the Applicant explained that the balancing of the accounts stores up problems for the future

(vii) Exhibit 26 - pp.371 and 372 – the Applicant provided more explanation of the problems with balancing

(viii) Exhibit 26 - p.379 – the Applicant accepted adjusting the figures to balance

(ix) Exhibit 26 - p.384 – the interviewer pointed out that a change to the transaction log has happened when the PO is closed. That change was from 17 x 206.60 foils to 18 x 206.60 foils

(x) Exhibit 26 - p.385 – the interviewer pointed out that Brookfield Post Office dealt with over £200,000 of pensions each week

(xi) Exhibit 26 - p.393 – the interviewer put to the Applicant the allegation of false accounting – the Applicant denied it and explained that all SPMs do the same

(xii) Exhibit 26 - p.400- the Applicant stated that he thought it was not a criminal offence to do what he did

38. The Applicant was suspended after that interview and his contract was terminated approximately one month later. A different SPM took over from the Applicant but the problems with accounting in Brookfield Post Office continued under her stewardship. If anything, as is detailed below, the problems became worse. Brookfield Post Office was eventually closed in February 2002.

39. The Applicant was charged with the offences set out in the Statement of Complaint. Essentially, they comprise 15 charges of false accounting wherein it is alleged that the Horizon record of the number of foils received has, in each

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case, overstated the number of foils actually received. The Applicant is alleged to have altered the record in order to receive money that was never paid out.

40. He was arraigned and pleaded not guilty to all counts on 27 April 2004.

41. Instructing Solicitors have sought to secure the case papers from his previous solicitors in order to verify the applicant's account of the proceedings against him. On 20 October 2021, Mr. Paul Dougan of JJ Rice solicitors kindly informed the Applicant's solicitors by email that:

> We have reviewed our closed file archive and off site storage. It seems the file itself was closed on the 19th June 2018 and archived; and then destroyed a number of years ago. We do not have a soft copy of any of the materials identified in your email unfortunately.

42. What follows is the Applicant's best recollection of the proceedings against him. We have forwarded the grounds of appeal to the Applicant's trial counsel, Mr. Jon Paul Shields, in order that he may check the factual accuracy of them. It is to be hoped that any records held by the PPS will be disclosed as part of the appeal proceedings now initiated.

43. The Applicant believes he submitted a defence statement denying the offences.

44. He also served an expert accountant report prepared by Messrs. McClure Walters which is returned to below. That report was received by his then solicitors, JJ Rice in late December 2004. A copy is attached as Appendix 1 to these grounds of appeal.

45. After a number of adjournments of the date fixed for trial, the Applicant eventually pleaded guilty to all counts on 16 February 2005. He did so because he

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was advised to do so. His plea was on an agreed basis that he had made no actual gain from the offences to which he pleaded guilty.

46. He was fined £1100 on the same day and that was the end of the matter. There were no confiscation proceedings following the sentence.

The Expert Accountant's Report

47. In the light of what is now known about the unreliability of Horizon, the accountant's report prepared by McClure Walters is powerful evidence of the miscarriage of justice that the Applicant has suffered.

48. As is pointed out at §§4.4 to 4.6, the allegations against the Applicant were based on the assertion that the inclusion of a transaction on the weekly inputs summary which is not supported by a foil is evidence that cash has been misappropriated and the Applicant was responsible for it. No genuine real cash shortfalls were ever alleged. Because the case relied completely on that weekly inputs summary, Horizon was therefore essential to the prosecution of the Applicant and his case can undoubtedly be described as 'an Horizon case' within the terms of *Hamilton and others*.

49. But the report of the accountants goes further.

50. At 4.7, the authors report their difficulties in understanding a Group Total Casting Difference of £201.30 for the week of 31 January 2001. It shows that, whilst no units have been claimed, £226.30 has been recorded in the value column. The authors report that they have no explanation for this. They say at §4.9:

> It is extremely unusual that the computer system should allow such an entry to occur. The claim as set out at Appendix 5 is not supported by any detailed adlist or any other information on which [sic] would give any indication of how this discrepancy has arisen. The transaction log

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for this particular period is not available. We are therefore unable to comment further in relation this item.[1]

51. Knowing what is now known about the deficiencies of Horizon, such an unusual event for a computer is now much more readily explicable.

52. Moreover, at §5.4 the authors identify negative balances for which there would be no incentive for the Applicant to create, as is fully explained at §5.5. The authors point out that such a position could be due to ongoing computer error.

53. At 5.13, the authors are unable to explain why the number of transactions as per the transaction logs, compared to the number of transactions as per the daily adlists and weekly summaries do not agree. (In hindsight, that finding is symptomatic of Horizon unreliability). And it is also noted that some of the questioned transactions could not have involved the Applicant.

54. From 5.15 to 5.25, the authors explain how the accounting problems at Brookfield Post Office continued and intensified after the Applicant had been replaced.

55. The overall picture is one of unexplained accounting difficulties with no discernible actual shortfall. Again in hindsight, the pattern is classically symptomatic of Horizon unreliability.

Submissions

56. It is submitted that Horizon data was essential to the prosecution of the Applicant. The case could not have proceeded without it. It can accordingly be described as an Horizon case.

[1] As is pointed out at §5.10 of the report (and detailed at Appendix I), the transaction data was routinely destroyed by Fujitsu after 18 months.

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57. But, additionally in this case, the tangible effects of Horizon unreliability are clear to see in the report prepared by McClure Walters.

58. The Applicant's conviction is unsafe.

Conclusions

59. The Court is respectfully asked to grant leave to appeal to appeal out of time and to quash the convictions of the Applicant on the basis of the grounds advanced.

Tim Moloney QC
Bar Library
Belfast

14 October 2021
Annex A

LIST OF AUTHORITIES

NAME OF PROCEEDINGS: R-v- Alan McLaughlin
PARTY PROVIDING THE LIST: Applicant/Appellant
NAME OF COUNSEL: Tim Moloney QC

CASES

1*. *R v Togher and others* [2001] 1 Cr App R 33 at para(s) [33] & [59]

2* *Bates & Ors v Post Office Ltd ((No.3) "Common Issues")* [2019] EWHC 606 (QB) at paras [41], [222], [542], [1111],[1115]

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3*. *Bates & Ors v the Post Office Ltd (No 6: Horizon Issues)* (Rev 1) [2019] EWHC 3408 (QB) at paras [442], [928-929], [968-970], [975], [978], [983].

4*. *Hamilton and Others* [2021] EWCA Crim 577 at paras [9], [14], [17-69], [96], [120-138].

5. *R v Early and others [2002]* EWCA Crim 1904 at para [18].

6. *R v Jones* [2019] EWCA Crim 1059 at para [25].

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Solicitors
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22nd December 2004

Dear Sir,

Your Client: Alan McLaughlin

Further your letter of 14th December 2004 please find enclosed a copy of our revised draft report incorporating the additional information gathered from the consultation of 3rd November 2004. I as yet have not received any comments on our draft report of 19th October 2004 and would appreciate any observations so that I may issue the enclosed report in its final form.

It has also come to my attention that although we quoted for 45 hrs of work this has now been exceeded significantly. I have attached an analysis of our time to date and would apologise for the oversight in not obtaining prior approval for this level of time input. I would be pleased to receive guidance on how we should proceed in relation to these costs.

If you have any queries regarding the above please do not hesitate to contact me.

Yours faithfully

GRO

R W Gardiner

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Description	Consultants Hrs
Initial review of material/exhibits	14
Meeting with A McLaughlin (26/05/04) and review of information gathered	5
Preparation of letters dated 14/07/04 and 30/07/04	2
Consultation of 1/09/04 and review of exhibits and information gathered	5.5
Preparation of letters dated 2/09/04 and 23/09/04	2
Consultation of 8/09/04 and review of exhibits and information gathered	5.5
Consultation of 29/09/04 and review of exhibits and information gathered	5.5
Review of additional information received on 10, 13, 15 Sep 2004	14
Review of additional information received on 8/10/04	7
Analysing and Summarising Claim	4
Analysing and Summarising Weekly Cash Account Summaries	2
Preparation of draft report and associated Appendices	26
Consultation of 20/10/04	1.5
Consultation of 3/11/04 and review of exhibits and information gathered	3
Review of additional information received	3
Revision of draft report	5
Total	105

Description	Partner Hrs
Initial review of material/exhibits	1
Consultation of 1/09/04	2
Consultation of 29/09/04	2
Consultation of 20/10/04	1.5
Review of draft report	4
Total	10.5

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8135/RWG/SA
TM/DM

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Solicitors
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Belfast
BT14 6AA

21st December 2004

Dear Sirs,

Your Client – Alan McLaughlin

In accordance with your instructions we have pleasure in setting out below our comments in respect of the charges under Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969 against your client Alan McLaughlin.

For your convenience, our report is set out under the following main headings:

Section

1	Introduction
2	Background
3	The Horizon Computer System and Post Office Procedures
4	Statement of Complaint
5	Comments in relation to the Statement of Complaint
6	Conclusions

Schedule

1	Expert Witness Declaration

Appendices

A	Summary of Claim
B	Daily Report (Horizon)
C	Weekly Summary (Horizon)
D	Cash Account (Final) (Horizon)
E	Missing Dockets/Foils Claim Example
F	Group Total Casting Differences Claim Example
G	Adlist ≠ to Main Summary Claim Example
H	Transaction Log – 11 July 2001
I	Transaction Log Availability
J	Sample Transaction Logs
K	Audit Report – 31 May 2001
L	Audit Report – 11 January 2002
M	Weekly Cash Account Summary

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We would draw your attention to the fact that our report is strictly limited to financial matters and should not be construed as expressing opinions on matters of law, which are for the Court to determine. However, it necessarily reflects our understanding of such matters.

The report provides financial and arithmetical information to assist you, Counsel and the Court in assessing the case against Mr McLaughlin. This can only be done in the light of all of the evidence, arguments and contingencies that may have to be considered.

1. INTRODUCTION

1.1 In accordance with the instructions from John J Rice & Co Solicitors we have reviewed the Statement of Complaint and have commented thereon on behalf of the Defendant, Mr Alan McLaughlin. The report has been prepared on behalf of Mr McLaughlin and has been based on information provided to us by the Post Office and as set out in the Statement of Complaint prepared by Chief Superintendent J Lindsay-White, District Commander of the Antrim Road Police Service of Northern Ireland and the Department of the Director of Public Prosecutions. We have not carried out any verification of this information other than as specifically stated in this report.

1.2 In undertaking the assignment we have reviewed the following key documents provided to us:

(i) Statement of Complaint detailing 15 charges under Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969 against Mr Alan McLaughlin;

(ii) Letter from the Department of the Director of Public Prosecutions dated 1 June 2003 detailing that the 15 charges at (i) above are specimen charges and that it is intended to put forward evidence in relation to £10,288.47 of an alleged loss;

(iii) Breakdown of £10,288.47 alleged loss;

(iv) List of Exhibits;

(v) Available transaction and events logs from Fujitsu;

(vi) Weekly cash reconciliations;

(vii) Brookfield Post Office Call Analysis to Help Desk (June 99 – Feb 02); and

(viii) Audit reports of Brookfield Post Office dated 31/05/01 and 11/01/02

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2. BACKGROUND

2.1 We understand that the Defendant was the sub-postmaster at Brookfield Post Office, Tennent Street, Belfast from July 1999 to July 2001. We also understand that he was self-employed in this regard operating the Post Office under a franchise agreement. Although he was self-employed he was paid a salary by the Post Office reflecting the amount of monthly business conducted.

2.2 The offences in question are alleged to have occurred in the course of his employment from December 2000 to July 2001 and relate to the alleged misappropriation of cash by the Defendant. The total amount claimed is £10,288.47 as detailed at Appendix A. This amount is discussed in detail at Section 4 of our Report.

2.3 The Statement of Complaint schedules a sample of the alleged offences and each offence is "worded" as follows :-

"That you (the Defendant) .... dishonestly and with a view to you for yourself or another or with the intent to cause loss to another, falsified a document required for an accounting purpose .... contrary to Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969".

2.4 On 26 July 2001 the Post Office sent an Audit Team to investigate the affairs of the business and suspended the operation of the business.

2.5 The Defendant's contract was terminated approximately 1 month after the audit team investigation.

2.6 The Post Office continued to operate under the control of an agent but was eventually closed in February 2002.

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3. THE HORIZON COMPUTER SYSTEM AND POST OFFICE PROCEDURES

3.1 The following is our understanding of the Horizon Computer System which was operated at Brookfield Post Office and the associated procedures in relation to the posting and processing of Pension and Allowances transactions. This understanding is based on our discussions with Mr McLaughlin, Ms Suzanne Winter (Post Office Investigating Officer) and our review of the various documentation supplied.

(i) The foil from a particular Pension/Allowances Book (P/A Book) is input to the computer system. The employee must key in the amount of the transaction and the identifying group. It is possible that various differing amounts can be input in relation to a particular transaction.

(ii) Cash given to the customer and the foil is removed from the P/A Book.

(iii) The foil is placed in a tray which separately identifies each payment and allowance group.

(iv) At any point in time, an "adlist" can be printed (showing every group, no per group, total value) and checked to the total number and values foils per the tray. This is generally taken either once or twice daily.

(v) Any discrepancies identified are rectified on the computer system at this stage and a final report is printed (Appendix B) and wrapped around the counterfoils.

(vi) The system is balanced forward so that the new transactions are recognised in a new adlist.

(vii) Every Wednesday at 1pm a weekly summary is printed (Appendix C) which shows all transactions per group for each time an adlist has been closed off.

(viii) A weekly cash and stock count is performed and totals input to the Horizon system.

(ix) A cash reconciliation report is printed (Appendix D) from the Horizon system comparing the theoretical closing cash balance (using last weeks b/f and all cash input and output transactions) and the actual cash balance counted. Any discrepancies between theoretical cash held and actual cash held are noted in the discrepancies table on the front page of the cash account.

(x) The weekly summary and all the counterfoils are sent to the Paid Order Unit, Lishally, Londonderry.

3.2 We understand from Mr McLaughlin (confirmed by Ms Suzanne Winter) that 4 tills, operating a joint balancing system where in use at Brookfield Post Office. This system combined the transactions of all 4 tills so that all reports showed a collective position.

3.3 Each employee had a separate logon and user name with their password changing every month (per Alan McLaughlin)

3.4 The Horizon System has the capability to reproduce reports showing all transactions completed during a specified period. These reports known as "Transaction Logs" detail the user, the date, the transaction group and the transaction amount. It is noted that the data recorded on these reports is not

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transaction specific i.e. specific foils inputted cannot be directly traced against specific User IDs.

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4. STATEMENT OF COMPLAINT

4.1 A copy of the schedule detailing the £10,288.47 loss is attached at Appendix A and is summarised as follows:

Nature of "Loss Claim"	£	Total £
Keying Errors	(7.63)	
Reversal of Transactions	(221.95)	
		(229.58)
Missing Dockets/Foils		6,422.23
Group Total Casting Differences		201.30
Adlist ≠ Main Summary		3,894.52
Total		10,288.47

4.2 We have not commented on the above Keying Errors and Reversal of Transactions which total (£229.58) as these reduce the total claimed against Mr McLaughlin and also because they are not considered material in the context of the overall claim.

4.3 We have commented below on the each of the remaining categories as follows:

Missing Dockets/Foils - £6,422.23

4.4 The claim in relation to missing dockets/foils arises due to the number of inputs in relation to a particular Pension and Allowance grouping (P/A grouping) not equalling the number of foils received i.e. the number of P/A inputs on the weekly summary and daily adlist equal each other, but are not matched by the number of foils received.

4.5 Attached at Appendix E is an example of the Post Office workings in relation to the claim for the week ending 27 December 2000. The variance in relation to this week totals £213.45 (detailed at Appendix A) and is analysed as follows:

Date	Group	Per Horizon	Per Foils	Variance £
21/12/00	13	2 x £125.94 claimed	1 x £125.94 received	125.94
27/12/00	13	2 x £87.51 claimed	1 x £87.51 received	87.51
				213.45

4.6 The claim is based on the assertion that inclusion of a transaction in the absence of a supporting counterfoil is evidence that cash has been misappropriated and that Mr McLaughlin was responsible for the discrepancy and hence the alleged loss.

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Group Total Casting Differences - £201.30

4.7 The above loss in relation to group total casting differences can be broken down as follows:

Date	Group	Per Horizon	Per Foils	Variance £
31/01/01	7	0 x £226.30 claimed	0 x £226.30 received	226.30
04/04/01	12	-1 x £25.00 claimed	0 x £25.00 received	(25.00)
				201.30

4.8 Attached at Appendix F are the Post Office workings in relation to the claim of £226.30 for the week ending 31 January 2001. The workings show that although zero units have been claimed in the volume column, an amount of £226.30 has registered in the value column. At present we do not have an explanation or know of a reason as to why this did and could have occurred.

4.9 It is extremely unusual that the computer system should allow such an entry to occur. The claim as set out at Appendix F is not supported by any detailed adlists or other documentation on which would give any indication of how this discrepancy has arisen. The transaction log for this particular period is not available. We are therefore unable to comment further in relation to this item.

Adlist ≠ Main Summary - £3,894.52

4.10 The claim in relation to the adlist printout not equalling the main summary arises due to the number of inputs in relation to a particular P/A grouping on the weekly summary not equalling the daily adlist and the number of foils received. After a period of trading it is possible to print an adlist which will agree to the number of foils processed in that period. If, after this adlist has been printed an additional transaction is processed, whenever the weekly summary is printed, the total volumes and values will not agree.

4.11 Attached at Appendix G is an example of the Post Office workings in relation to the claim for the week ending 13 June 2001. The variance in relation to this week totals £67.50 (per Appendix A) and is detailed as follows:

Date	Group	Sub total of Adlist Per Horizon	Main Summary Per Horizon	Variance £
13/06/01	11	49 foils at £3,270.78	50 foils at £3338.28	67.50
				67.50

4.12 Whilst the means by which the difference is identified under this heading is different from missing dockets (see 4.4 to 4.6) the fundamental issue is the same i.e. that transactions have been processed which are not supported by P/A foils.

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5. COMMENTS IN RELATION TO THE STATEMENT OF COMPLAINT

5.1 In broad terms the information provided by means of exhibit and discovery does support the assertion that transactions have been processed through the Horizon system which are not supported by appropriate payment counterfoils.

5.2 These transactions relate to cash payments made to the public/customers of the Post Office and as such the absence of appropriate vouchers may be an indication that cash has been deliberately misappropriated.

5.3 However the following issues relating to the nature of the claim and the "adequacy" of supporting evidence are highlighted.

Negative Balances

5.4 following negative balances are incorporated into the alleged loss totalling £10,288.47 (Appendix A):

	£
Keying Errors	(12.57)
Reversals	(221.95)
Missing Dockets	(221.65)
Group Total Casting	(25.00)
Adlist ≠ to Main Summary	(260.45)
	(741.62)

5.5 The above amounts have in effect been contrad against alleged losses of £11,030.09 to arrive at the loss of £10,288.47 (i.e. £11,030.09 less £741.62 = £10,288.47). Mr McLaughlin has been accused of dishonestly and with a view to gain for himself or another or with intent to cause loss to another, falsifying documents required for accounting purposes. With the inclusion of negative balances totalling £721.62 Mr McLaughlin is in effect being accused in part of the opposite i.e. dishonestly and with a view to loss for himself or another or with intent to cause gain to another, falsifying a document required for an accounting purpose.

5.6 The logic of such an assertion would appear flawed. The existence of such amounts would be more likely to arise as a result of:

(i) Poor bookkeeping and controls;
(ii) Ongoing inaccuracies in the computerised system; or
(iii) A combination of these factors.

Incomplete Audit Trail

5.7 The Horizon System has the capability to reproduce reports showing all transactions completed during a specified period. These reports known as "Transaction Logs" detail the user, the date, the transaction group and the transaction amount. A major limitation to these reports is that the transactions recorded by Horizon and reported on the logs are not transaction specific i.e. specific foils inputted cannot be traced against specific User IDs. Therefore if false transactions are input into the Horizon computer system, it is not possible to detail who created these.

5.8 An example of this is can be viewed at Appendix H where a transaction log appears to detail Group 7 Pension and Allowance transactions in the amount of £302.60 from 8.02 am to 12.52 pm on 11 July 2001. An amount of £302.60 is included in

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the £10,288.47 alleged loss at Appendix A for the week ending 11 July 2001 described as "received Sub Total of adlist 166 foils at £30,795.53 claimed on Main Summary as 167 foils at £31,098.13. This would appear to suggest that an additional "false foil" for an amount of £302.60 was input to the Horizon system. As can be viewed at Appendix H the following initials relating to the following employees all input transactions of £302.60 during the morning of 11 July 2001:

Initial	Employee	No of Transactions Input
AMC	Alan McLaughlin	6
CKE	Carol Kerr	8
MW	Mary Woods	7

5.9 It is not possible to identify which one of the above employees and which transaction relates to the missing foil of £302.60

Incomplete Information

5.10 The Horizon system is operated by Fujitsu and all transactions recorded by each Post Office is backed up and held. After a period of 18 months the transactions are deleted from the Fujitsu system. The Post Office did not in their investigations choose to ask for the transaction logs to be provided or retained for the period covering the investigation. The elapse of time is now such that the logs cannot be obtained (See Appendix I)

5.11 It has therefore not been possible to trace the amounts per the alleged loss of £10,288.47 to transaction logs to see if any trend in relation to the employee postings and the time these occurred.

5.12 The weaknesses regarding the content of the transaction logs (i.e. the fact that individual transaction entries cannot be traced to specific User IDs) is referred to above. This weakness would reduce the usefulness of the transaction logs to an extent. However in the absence of the relevant reports we are unable to conclude as to whether review of the logs in their entirety may have assisted our investigation.

Postings not made by Mr McLaughlin

5.13 We have reviewed the transaction logs available to us and compared these with adlists and counterfoils including related stamp markings (summarised at Appendix J). Theoretically if the transaction logs are complete it should be possible to trace the number of transactions of a specific value from the transaction log to the adlist and number of counterfoils. Any difference in these numbers of transactions could indicate that a loss may have taken place. A comparison of the stamps made on the counterfoil also took place to see if any trend could be established. We would note the following:

(i) The number of transactions per the transaction logs (Appendix J) and the number of transactions per the daily adlists and weekly summaries (per the exhibits) do not agree. As commented upon above it would be expected that a difference of one should arise i.e. the alleged false transaction. As can be observed at Appendix J on 3 occasions a difference of 2 arises and on one occasion a difference of minus 2. This would suggest that additional transaction logs or adlists would be required to fully reconcile the amounts. We are unable to comment as to why this has occurred except to highlight a further absence of information.

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(ii) There are 3 transactions in relation to an alleged loss created by Mr McLaughlin as follows:

Date	Week Ending	Alleged Loss £	Employee
06/07/01	11/07/01	55.30	Carol Kerr Ruth Lavery Mary Woods Lorraine Archer
09/07/01	11/07/01	103.40	Mary Woods Carol Kerr Ruth Lavery
19/07/01	25/07/01	92.15	Mary Woods Lorraine Archer Carol Kerr Ruth Lavery

As noted above based on the transactions logs Mr McLaughlin did not input any of the transactions which it is alleged have resulted in the loss.

(iii) No apparent correlation is noted when comparing the employees who input transactions per the transaction log and those who would normally have used a specific stamp.

5.14 As noted at 5.18 below at the audit of 31 May 2001 it was noted that the Sub Postmaster was using a former staff member's ID. It is our understanding that the above staff were all in employment at Brookfield Post Office up until the time in which Mr McLaughlin's contract was terminated.

Audit Reports

5.15 We have obtained copies of two audits which occurred at Brookfield Post Office on 31 May 2001 (Appendix K) and 11 January 2002 (Appendix L). The audit was a review of the product/process controls in place at the branch. The following weaknesses were noted:

	31 May 2001 Controls			11 Jan 2002 Controls		
	In Place	Low Risk	High Risk	In Place	Low Risk	High Risk
Procedural Security			√			√
Horizon Systems Controls			√	Not Tested		
Cash Account		√				√
Stock Management	Not Tested					√
Cash Management	√					√

5.16 From the above it would appear that control weaknesses in both the cash account and cash management worsened after Mr McLaughlin left Brookfield Post Office in July 2001.

5.17 In the May 2001 audit it was noted in respect of cash management that cash holdings were found to be adequately controlled. Cash produced to the auditors reconciled to cash declared by the Sub Postmaster with a difference of only £39.28.

5.18 In the May 2001 audit high control risk was noted with respect of Horizon Systems Controls. It was noted that passwords were not confidential to the individual

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operator. The Sub Postmaster was using a former staff member's ID at the time of the audit.

5.19 In the January 2002 audit it was noted in respect of cash management that cash holdings were found to be a high risk. Cash counted at the audit was compared to the declared figure and it was found that the cash was not accurately declared at the close of business. A discrepancy of £5,985 was discovered.

5.20 Overall at the time of the audit in January 2002 a full check of cash, stock and vouchers revealed a shortage of £(1,031.93).

National Business Support Centre Calls

5.21 The National Business Support Centre Call Log was reviewed after the period in which Mr McLaughlin's contract with the Post Office was terminated. The following calls which we believe are of relevance to this case are noted below:

Date	Incident ID	Detailed Description
22/08/2001	H20422759	PM took over office in August and had #600 discrepancy she was told she could clear this but forgot to take it out of suspense they have now taken out and have a loss of #600 but have no accounting instructions
12/09/2001	H11010273	Doing a final account on an office and wants to put through a discrepancy #620.70 from cash shortages into final account deficiency
24/09/2001	Q11037385	Sat challenge call 620.70 not cleared ***see incident log***
27/09/2001	H11046651	PM has done meter token reconciliation and there are 42 missing from week 24 she took over office in week 26 and she wants to know where to report to
10/10/2001	H20473397	Dir Wk29 #232.90 loss unauthorised unidentifiable loss
17/10/2001	H20475825	Week #313.11 loss unauthorised below minimum amount
18/10/2001	H20476484	How to make good a loss
13/12/2001	Q11241159	Escalation for over 11 errors in 3 months. PD6 0 PD7 8 PD8 6
14/12/2001	H20529896	Dir Wk39 #511.77 loss unauthorised ***see incident log by using infoview before replying thank you***
15/01/2001	Q11299524	5 errors #20.00 all cash acc discussed report with Lorraine advised her to double check parcel traffic entries against printout prior to rollover

Horizon Support Help Desk Calls

5.22 The Horizon Support Help Desk Call Log was reviewed for the period June 1999 to February 2002. Of 175 calls made to Horizon 15 (8.6%) were in relation to forgotten or changing passwords or a user being locked out or not being able to logout of the computer system.

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Weekly Cash Accounts

5.23 A weekly cash and stock count is performed and totals input to the Horizon system. A cash reconciliation is printed (Appendix D) from the Horizon system comparing the theoretical closing cash balance (using last weeks b/f and all cash input and output transactions) and the actual cash balance counted. Any discrepancies between theoretical cash held and actual cash held are noted in the discrepancies table on the front page of the cash account. Attached at Appendix M is a summary of the weekly cash accounts discrepancies between 29 March 2001 and 7 February 2002. As can be viewed the largest discrepancy noted while Mr McLaughlin was working in Brookfield Post Office was a shortage of £70.43 on the week ending 5 July 2001. After Mr McLaughlin's employment was terminated by the Post Office discrepancies of over £100 were noted regularly.

5.24 A further anomaly is the fact that after Mr McLaughlin left the Post Office both surplus discrepancies and shortage discrepancies can be noted in the majority of the weekly cash accounts. This is in contrast to the period prior to Mr McLaughlin's departure when the trend was for either a surplus or a shortage to occur (but not both).

5.25 The data provided in relation to the Support Centre calls (see 5.21 above) and the Cash differences after Mr McLaughlin's departure would indicate that there were continuing difficulties experienced regarding the reconciliation of cash balances at Brookfield Post Office

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6. Conclusion

6.1 The Horizon System operating within the Post Office is designed to manage and track cash transactions passing through the Post Office. Comparison of a "theoretical cash balance" with an actual cash balance on a weekly basis identifies any discrepancies arising as a result of cash being over or under stated (cash surpluses or deficits).

6.2 The theoretical cash balance is calculated by taking the previous weeks opening balances, adding receipts and deducting payments to calculate a closing cash balance.

6.3 As with any system the accuracy and integrity of the information is impacted upon by a number of differing but interdependent factors:

(i) the integrity of the computer software itself;
(ii) the controls surrounding the system;
(iii) the controls surrounding data input;
(iv) the accuracy of data input; and
(v) the training and quality of staff operating the system.

6.4 From our review work in relation to the Horizon system operating in Brookfield Post Office we would conclude that there were clearly ongoing difficulties regarding the reconciliation of cash balances at the Post Office. This is evidenced as follows:

(i) the discrepancies identified as a result of the current investigation;

(ii) ongoing cash surpluses and deficits which occurred not only during the period of Mr. McLaughlin's employment but which continued after his departure (indeed the magnitude of reported differences increased after his departure in or around July 2001);

(iii) a high number of calls to the help line many of which related to difficulties regarding the cash reconciliation's on the system.

6.5 The evidence produced from the investigation has identified that for a significant number of cash payments made during the period December 2000 to July 2001 that supporting pension or allowance vouchers are not available.

6.6 The absence of such vouchers could be explained by any of the following (or a combination of these):

(i) that an individual transaction is valid but that the supporting voucher has been lost; or

(ii) that the transaction has been keyed in error and that cash was not in fact paid out; or

(iii) that the transaction has been deliberately created to reduce weekly cash discrepancies but that cash was not in fact paid out; or

(iv) that the transaction has been deliberately created and that cash has also been taken.

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6.7 Our review has been restricted by the fact that the Transaction Logs which detail all entries to the system are not available. These logs record transactions but also record user ID's which show who has keyed each entry.

6.8 The usefulness of these reports is reduced significantly by the fact that individual vouchers cannot be traced through to individual entries on the log and therefore cannot be traced to individual user ID's. However we cannot comment further on whether a review of the full available logs may have assisted our investigation in identifying recurring patterns in relation to the entries identified.

6.9 The charges brought against Mr McLaughlin are stated in the following terms:

"That you .... dishonestly and with a view to you for yourself or another or with the intent to cause loss to another, falsified a document required for an accounting purpose .... contrary to Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969"

6.10 The inference therefore is that the transactions which are not supported by vouchers have been deliberately created by Mr. McLaughlin to "cover up" cash taken by him or another person.

6.11 Our review has identified the following weaknesses in supporting this assertion:

(i) The differences identified by the review include transactions which have resulted in cash payments being both over and under stated. The logic of why an individual would create fictitious entries which would require him to lodge money into the system is not apparent. Such differences are more consistent with keying errors or system errors rather than theft.

(ii) For the entries identified and included in the Claim there is no direct evidence to trace these entries to Mr McLaughlin, although clearly as the Sub-Post Master he had ultimate responsibility for the operations of the system.

(iii) Furthermore based on the restricted logs available for a number of the transactions claimed in the loss, it would appear that Mr. McLaughlin made none of the relevant entries for the relevant days.

(iv) Differences continued and indeed increased after Mr. McLaughlin's departure from the Post Office. This would suggest that issues surrounding the cash discrepancies were not directly related to his involvement (at least fully so).

Please do not hesitate to contact either Richard Gardiner or Stephen Armstrong of our office should you require any further clarification of the above.

McClure Watters

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Expert Witness Declaration In The Matter of Mr. Alan McLaughlin

1. I understand that my primary duty in furnishing written reports and giving evidence is to assist the court and that this takes priority over any duties which I may owe to the party or parties by whom I have been engaged or by whom I have been paid or am liable to be paid. I confirm that I have complied and will continue to comply with this duty;

2. I have endeavored in my reports and in my opinions to be accurate and to have covered all relevant issues concerning the matters stated, which I have been asked to address, and the opinions expressed represent my true and complete professional opinion;

3. I have endeavored to include in my report those matters of which I have knowledge and of which I have been made aware which might adversely affect the validity of my opinion;

4. I have indicated the sources of all information that I have used;

5. I have where possible formed an independent view on matters suggested to me by others including my instructing lawyers and their client; where I have relied upon information from others, including my instructing lawyers and their client, I have so disclosed in my report;

6. I will notify those instructing me immediately and confirm in writing if, for any reason, my existing report or opinion requires any correction or qualification;

7. I understand that:

   (a) My report, subject to any corrections before swearing as to its correctness, will form the evidence which I will give under oath or affirmation;

   (b) I may be cross-examined on my report by a cross-examiner assisted by an expert;

   (c) I am likely to be the subject of public adverse criticism by the judge if the court concludes that I have not taken reasonable care in trying to meet the standard set out above.

8. I confirm that I have not entered into any arrangement whereby the amount or payment of my fees, charges or expenses is in any way dependent upon the outcome of this case.

Signed:

Richard Gardiner

Date:

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APPENDIX A

SUMMARY OF CLAIM

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Appendix A

Alan McLaughlin - Claim Analysis

	£	£
Keying Errors	(7.63)	
Reversal of Transactions	(221.95)	
		(229.58)
Missing Dockets		6,422.23
Group Total Casting		201.30
Adlist ≠ to Main Summary		3,894.52
		10,288.47

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed	P&A Received	Variation	Group No	Amount Overclaimed		Analysed by				
								Keying Errors	Missing Dockets	Group Total Casting	Adlist ≠ to Main Summary	Reversal
		£	£	£		£		£	£	£	£	£
39	20-Dec-00	307,314.67	306,915.77	398.90	7	133.05			133.05			
					11	122.51			122.51			
					13	53.55			53.55			
					13	35.80			35.80			
					13	53.55			53.55			
					13	0.44		0.44				
40	27-Dec-00	115,708.17	115,494.72	213.45	13	125.94			125.94			
					13	87.51			87.51			
41	03-Jan-01	183,374.50	182,635.87	738.63	6	127.20			127.20			
					7	292.80			292.80			
					11	2.60			2.60			
					14	101.80			101.80			
					7	214.20			214.20			
					11	0.03		0.03				
42	10-Jan-01	214,513.56	214,074.74	438.82	13	-0.20		-0.20				
					7	200.00			200.00			
					11	-0.10		-0.10				
					11	99.46			99.46			
					13	0.22		0.22				
					13	53.55			53.55			
					14	0.04		0.04				
					13	85.85			85.85			

Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
43	17-Jan-01	206,100.25	205,931.02	169.23	5	17.55		17.55			
					12	163.40		163.40			
					14	0.20	0.20				
					13	0.22	0.22				
					13	59.42		59.42			
					13	-71.56		-71.56			
44	24-Jan-01	209,282.72	209,250.17	32.55	5	15.00		15.00			
					5	17.55		17.55			
45	31-Jan-01	205,320.09	204,337.06	983.03	7	206.40		206.40			
					14	81.70		81.70			
					7	66.50		66.50			
					14	126.25		126.25			
					13	25.00		25.00			
					13	109.62		109.62			
					7	226.30			226.30		
					5	-25.00		-25.00			
					5	10.00		10.00			
					5	25.00		25.00			
					11	51.15		51.15			
					11	89.95		89.95			
					13	75.10		75.10			
					13	-83.94		-83.94			
					13	-1.00	-1.00				

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £		Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
46	07-Feb-01	214,267.34	213,804.67	462.67	11	40.40			40.40			
					11	0.50		0.50				
					13	53.55					53.55	
					13	81.70			81.70			
					14	163.40			163.40			
					13	-2.30		-2.30				
					11	58.22			58.22			
					11	22.85					22.85	
					13	29.35					29.35	
					5	15.00			15.00			
47	14-Feb-01	208,420.01	207,707.10	712.91	13	154.46			154.46			
					11	130.65					130.65	
					14	135.00					135.00	
					7	292.80			292.80			
48	21-Feb-01	208,560.97	207,741.71	819.26	14	-0.30		-0.30				
					11	198.52			198.52			
					13	53.55			53.55			
					11	80.95					80.95	
					11	32.46					32.46	
					7	292.80					292.80	
					7	56.80					56.80	
					13	35.80					35.80	
					13	68.68					68.68	

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
49	28-Feb-01	195,890.61	195,633.03	257.58	13	75.82		75.82			
					5	-15.00		-15.00			
					13	0.01	0.01				
					7	143.20				143.20	
					13	53.55				53.55	
50	07-Mar-01	214,752.76	214,395.68	357.08	14	67.75		67.75			
					11	-0.10	-0.10				
					13	71.60		71.60			
					13	217.88		217.88			
					11	-0.27	-0.27				
					13	0.22	0.22				
51	14-Mar-01	253,838.71	253,768.37	70.34	13	70.00		70.00			
					13	0.44	0.44				
					14	-0.10	-0.10				
2	04-Apr-01	207,394.37	207,394.15	0.22	13	0.22	0.22				
					11	25.00		25.00			
					12	-25.00			-25.00		
3	11-Apr-01	308,115.39	307,965.70	149.69	11	-4.00	-4.00				
					7	159.04				159.04	
					11	-0.20	-0.20				
					5	20.70		20.70			
					5	-25.85		-25.85			

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £		Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
4	18-Apr-01	110,792.32	110,795.32	-3.00	13	-3.00		-3.00				
5	25-Apr-01	222,828.10	222,441.98	386.12	7	55.30			55.30			
					5	15.50			15.50			
					11	231.34					231.34	
					13	83.98			83.98			
6	02-May-01	278,480.04	278,161.47	318.57	13	55.30			55.30			
					11	33.87			33.87			
					11	-0.60		-0.60				
					13	75.65			75.65			
					13	184.80			184.80			
					13	-0.30			-0.30			
					7	146.80			146.80			
					13	41.75			41.75			
					13	41.75			41.75			
					13	-260.45					-260.45	
7	09-May-01	155,669.13	155,657.64	11.49	11	0.20		0.20				
					12	11.29			11.29			
8	16-May-01	203,962.91	203,738.11	224.80	5	103.40			103.40			
					13	37.00			37.00			
					14	84.40					84.40	

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £		Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
9	23-May-01	271,650.22	271,215.09	435.13	13	55.30			55.30			
					5	110.60			110.60			
					7	37.00			37.00			
					14	2.00		2.00				
					13	96.53			96.53			
					13	133.70					133.70	
10	30-May-01	163,817.60	163,556.40	261.20	11	106.60			106.60			
					7	154.60					154.60	
11	06-Jun-01	213,056.32	212,325.23	731.09	11	23.64			23.64			
					11	46.55			46.55			
					11	99.10			99.10			
					11	-92.61						-92.61
					11	-113.84						-113.84
					12	84.40			84.40			
					12	139.50			139.50			
					13	55.30			55.30			
					13	68.51			68.51			
					5	103.40					103.40	
					7	148.00					148.00	
					13	55.30					55.30	
					13	113.84					113.84	
12	13-Jun-01	216,996.01	216,928.51	67.50	11	67.50					67.50	

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Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £		Analysed by: Keying Errors £	Missing Dockets £	Group Total Casting £	Adlist ≠ to Main Summary £	Reversal £
13	20-Jun-01	212,858.25	212,714.95	143.30	13	27.90			27.90			
					7	115.40					115.40	
14	27-Jun-01	216,439.32	216,284.72	154.60	7	154.60					154.60	
15	04-Jul-01	217,075.32	216,813.56	261.76	5	25.85			25.85			
					11	81.71					81.71	
					14	154.20					154.20	
16	11-Jul-01	250,421.16	249,960.26	460.90	5	103.40					103.40	
					11	-0.40		-0.40				
					13	55.30					55.30	
					7	302.60					302.60	
17	18-Jul-01	169,303.14	168,733.14	570.00	5	0.20		0.20				
					7	279.80					279.80	
					14	139.60					139.60	
					5	110.60			110.60			
					11	-15.50						-15.50
					13	55.30			55.30			
18	25-Jul-01	215,034.69	214,574.04	460.65	11	79.05			79.05			
					13	92.15					92.15	
					7	206.60					206.60	
					11	82.85					82.85	
				10,288.47		10,288.47		-7.63	6,422.23	201.30	3,894.52	-221.95

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APPENDIX B

DAILY REPORT (HORIZON)

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Brookfield FAD: 1817043
17:51 12/04/2001 CAP:04 BP:01 SU: AA
P and A - Client Copy

Allowances
NI gp 05

PRICE	VOLUME	VALUE
15.00	7	105.00
15.50	18	279.00
17.55	10	175.50
25.85	8	206.80
27.90	1	27.90
35.00	2	70.00
36.20	5	181.00
36.25	1	36.25
60.50	1	60.50
61.00	2	122.00
Total NI gp 05	55	1265.95

NI gp 06

PRICE	VOLUME	VALUE
35.94	1	35.94
55.92	1	55.92
Total NI gp 06	2	91.86

NI gp 07

PRICE	VOLUME	VALUE
51.65	2	103.30
55.30	1	55.30
57.25	3	171.75
144.40	1	144.40
150.85	1	150.85
201.65	2	403.30
203.30	1	203.30
295.25	2	590.50
366.80	2	733.60
Total NI gp 07	15	2556.30

NI gp 11

PRICE	VOLUME	VALUE
4.33	2	8.66
9.26	1	9.26
10.26	2	20.52
12.82	1	12.82
13.78	1	13.78
14.66	1	14.66
15.13	1	15.13
17.41	1	17.41
18.18	1	18.18
18.33	1	18.33
18.55	1	18.55
19.31	1	19.31
19.43	2	38.86
19.60	1	19.60
22.72	1	22.72
24.88	1	24.88
28.30	1	28.30
29.28	1	29.28
30.14	1	30.14
41.75	0	0.00
45.30	1	45.30
53.54	1	53.54
54.98	1	54.98
58.19	1	58.19
59.38	1	59.38
59.40	1	59.40
60.45	1	60.45
60.86	1	60.86
60.95	1	60.95
63.60	1	63.60
65.98	1	65.98
66.64	1	66.64
67.08	1	67.08
67.65	1	67.65
67.99	1	67.99
68.60	1	68.60
69.44	1	69.44
71.79	1	71.79
76.56	1	76.56
81.50	1	81.50
81.90	1	81.90
82.86	1	82.86
83.12	1	83.12

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	82.86	1	83.18
	83.12	1	83.55
	83.55	1	86.05
	86.05	1	86.78
	86.78	1	87.01
	87.01	2	174.74
	87.37	1	88.83
	88.83	1	91.07
	91.07	1	94.30
	94.30	1	97.88
	97.88	1	98.00
	98.00	1	99.11
	99.11	1	102.10
	102.10	1	104.20
	104.20	1	110.90
	110.90	1	114.65
	114.65	1	114.74
	114.74	1	117.20
	117.20	1	123.53
	123.53	1	128.20
	128.20	1	143.30
	143.30	1	148.90
	148.90	1	150.10
	150.10	1	174.62
	174.62	1	188.05
	188.05	1	194.91
	194.91	1	
Total	NI gp 11	71	4910.87

NI gp 12

PRICE	VOLUME	VALUE
21.86	2	43.72
22.58	1	22.58
45.16	1	45.16
Total NI gp 12	4	111.46

NI gp 13

PRICE	VOLUME	VALUE
37.00	2	74.00
40.40	1	40.40
41.75	6	250.50
43.40	2	86.80
44.12	1	44.12
44.51	1	44.51
~~44.72~~ 47.72	1	~~44.72~~ 47.72
44.85	1	44.85
45.30	0	0.00
48.14	1	48.14
48.93	1	48.93
51.22	2	102.44
53.55	2	107.10
55.30	13	718.90
62.80	2	125.60
65.78	1	65.78
66.18	1	66.18
67.72	1	67.72
71.86	2	143.72
72.55	1	72.58
72.72	2	145.44
72.75	1	72.75
72.84	2	145.68
73.21	1	73.21
73.25	1	73.25
73.29	1	73.29
74.31	1	74.31
74.32	1	74.32
74.74	1	74.74
76.05	1	76.05
77.49	1	77.49
79.17	1	79.17
79.33	1	79.33
79.79	1	79.79
80.18	2	160.36
81.70	1	81.70
81.89	2	163.78
81.99	1	81.99
84.60	1	84.60
85.73	1	85.73
86.04	1	86.04
87.15	1	87.15
88.37	1	88.37
88.40	1	88.40
88.50	1	88.50
90.17	1	90.1
92.15	2	184.3
93.52	2	187.0
93.57	2	187.1
94.08	1	94.0

Gp13 1 order value 47.72 claimed as 44.72 3.00 allowed

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	93.67	1	93.67
	95.63	1	95.63
	96.19	2	192.38
	102.10	2	204.20
	106.14	1	106.14
	107.05	1	107.05
	122.37	2	244.74
	126.84	1	126.84
	127.50	1	127.50
	133.37	1	133.37
	133.70	2	267.40
Total	NI gp 13	94	~~6933.05~~ 6933.05

NI gp 14

PRICE	VOLUME	VALUE
13.50	2	27.00
13.64	1	13.64
50.03	1	50.03
55.25	3	165.75
67.50	1	67.50
69.42	1	69.42
69.52	1	69.52
76.86	1	76.86
82.09	1	82.09
91.85	1	91.85
98.65	1	98.65
101.26	1	101.26
103.01	1	103.01
109.09	1	109.09
116.90	1	116.90
121.83	2	243.66
122.11	1	122.11
135.00	2	270.00
135.31	3	405.93
136.60	1	136.60
139.83	1	139.83
151.34	1	151.34
Total NI gp 14	29	2712.04

P&A milk (NI)

PRICE	VOLUME	VALUE
	8	0.00
Total P&A milk (NI)	8	0.00

TOTALS:	VOLUME	VALUE
Allowances		
Grp 05 - C	55	1265.95
Grp 06 - W	2	91.86
Grp 07 - D	15	2556.30
Sub Total:	72	3914.11
Pensions		
Grp 11 - I	71	4910.87
Grp 12 - I	4	111.46
Grp 13 - R	94	~~6933.05~~ 6933.05
Grp 14 - I	29	2712.04
Sub Total:	198	~~14669.42~~ 14672.42
Milk Tokens P & A		
P&A Milk	8	0.00
Sub Total:	8	0.00
SUMMARY TOTAL:	270	~~18583.53~~ 18586.53

*** END OF REPORT ***

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APPENDIX C

WEEKLY SUMMARY (HORIZON)

NICT00000011

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44

PENSIONS AND ALLOWANCES

OFFICE NAME: Brookfield
ADDRESS: 213 Tennent Street

Belfast

BT13 3GG

This summary should be despatched with the CASH ACCOUNT.

OFFICE CODE: 1817043
C/A WEEK NO: 04
WEEK ENDING: 18/04/2001
TIME: 18/04/2001 13:54

	GROUP NO	NUMBER OF ORDERS FP57/PS7	PENSIONS	ALLOWANCES	TOTAL AMOUNT £	p
MOD.ARMY	1			0	0.00	
MOD.Ind Injy	2			0	0.00	
MOD.AIR	3			0	0.00	
	4			0	0.00	
Child/One Parent	5			133	3676.15	
War Pension	6			11	622.18	
Dis Living All	7			180	30695.12	
Family Credit	8			0	0.00	
D.O.H.	9	0			0.00	
Pension/IncSupp	10		0		0.00	
Income Support	11		365		25281.42	
Ind Inj/Death Ben	12		40		1569.85	
Ret Pension/All	13		467		~~33172.64~~ 33175.64	
Sickness Ben/All	14		163		15774.96	
RESERVED	15		0		0.00	
FOR	16		0		0.00	
FUTURE	17		0		0.00	
USE	18		0		0.00	
TOTALS:		0	1035	324	~~110792.32~~ 110795.32	
Milk Token P & A		71				

SIGNATURE. GRO

GRO

3/1/02

OFFICE SUMMARY P231LMS

BROOKFIELD 18 AP 01 BELFAST Post Office

*** END OF REPORT ***

FULLY CHEQ... R.O.L... PAID ORD... UNIT

GRO

14/1/02

GRO

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FOR INSPECTION ONLY

Brookfield
13:50 18/04/2001

FAD 1817043

Pensions and Allowances - Client Copy

Page 1
CAP 04

PRODUCT	SOURCE	VOLUME	VALUE
Grp 05 - C	AA/01	20	603.05
Grp 05 - C	AA/01	38	1120.95
Grp 05 - C	AA/01	55	1265.95
Grp 05 - C	AA/01	20	686.20
TOTAL Grp 05 - C		133	3676.15
Grp 06 - W	AA/01	2	91.86
Grp 06 - W	AA/01	9	530.32
TOTAL Grp 06 - W		11	622.18
Grp 07 - D	AA/01	13	1042.40
Grp 07 - D	AA/01	25	3484.50
Grp 07 - D	AA/01	15	2556.30
Grp 07 - D	AA/01	127	23611.92
TOTAL Grp 07 - D		180	30695.12
++++++++++++++++++ TOTAL Allowances		324	34993.45
Grp 11 - I	AA/01	48	3422.60
Grp 11 - I	AA/01	129	8050.44
Grp 11 - I	AA/01	71	4910.87
Grp 11 - I	AA/01	117	8897.51
TOTAL Grp 11 - I		365	25281.42
Grp 12 - I	AA/01	3	135.48
Grp 12 - I	AA/01	6	225.08
Grp 12 - I	AA/01	4	111.46
Grp 12 - I	AA/01	27	1097.83
TOTAL Grp 12 - I		40	1569.85
Grp 13 - R	AA/01	62	4387.57
Grp 13 - R	AA/01	200	14193.00
Grp 13 - R	AA/01	94	~~6935.03~~ 6978.05
Grp 13 - R	AA/01	111	7657.02
TOTAL Grp 13 - R		467	~~33132.64~~ 33175.64
Grp 14 - I	AA/01	20	1663.45
Grp 14 - I	AA/01	57	5381.58
Grp 14 - I	AA/01	29	2712.04
Grp 14 - I	AA/01	57	6017.89
TOTAL Grp 14 - I		163	15774.96
++++++++++++++++++ TOTAL Pensions		1035	~~75738.87~~ 75801.87
P&A Milk	AA/01	11	0.00
P&A Milk	AA/01	21	0.00
P&A Milk	AA/01	8	0.00
P&A Milk	AA/01	31	0.00
TOTAL P&A Milk		71	0.00
++++++++++++++++++ TOTAL Milk Tokens P&A		71	0.00
SUMMARY TOTAL		1430	~~110795.32~~ 110795.32

*** END OF REPORT ***

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APPENDIX D

CASH ACCOUNT (FINAL) (HORIZON)

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Office code: 1817043 Week No: 04 Week Ending: 18/04/2001 Date: 19/04/2001 Time: 08:59

Brookfield
213 Tennent Street
Belfast
BT13 3GG

GRO

E: 181 704 3 30

2001/2002
HORIZON
Week No 04

Cash Account (Final)

Week Ended: 18/04/2001

TO BE SIGNED BEFORE DESPATCH OF CASH ACCOUNT

SUBPOSTMASTER/FRANCHISEE/BRANCH MANAGER: GRO

EXAMINED IN TP:

BELFAST

TABLE 2 UNCLAIMED PAYMENTS

50	£ p	Date
26		Unpaid Cheques A
27		Unpaid Cheques B
28		Unpaid Cheques C
29		
30		Vouchers
31	14.85	Shortages in REMS etc
32		Burglary etc Losses
33		POCL Chq pension homes
34		
35		Migration
36		
37		
38		

TABLE 2(a) AUTHORISED CASH SHORTAGES

50		
46		Cash Shortages A
47	254.64	Cash Shortages B
48		Cash Shortages C
49		Cash Shortages D

TABLE 3 UNCHARGED RECEIPTS

50		
60		
61		
62		
63		Pre-purchase
64		Cash Surplus A
65		Cash Surplus B
66		Surpluses in Rems etc
67		
68		Migration
71		
72		

DISCREPANCIES TABLE

07		
01	2.02	Surplus
02		Shortage

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Page: 2 Office code: 1817043 Week No: 04 Week Ending: 18/04/2001 Date: 19/04/2001 Time: 00:59

TABLE 5(b) STOCK IN HAND BREAKDOWN

50

	£ p	
11	271.08	1st Class Stps
12	523.64	2nd Class Stps
01	5,294.15	Other Postage Items
02		Stp Bks Vending
10	544.36	Stp Bks Other
13	81.00	Self Ad Stps 1st Class
15		Self Ad Stps 2nd Class
		Postal Order Fees
03	19.25	Band 1
04	38.25	Band 2
14	76.05	Band 3
16	87.20	Band 4
19	36.00	Band 5
21	31.35	Band 6

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TABLE 10(g) NUMBER OF TRANSACTIONS

91		
72		E111 Certificates
79		OB Chqs
78		NS ISA Cash Cross Warr
82		Citibank M Order
81		Alternative Collection
73		Parcelforce by 9 & 10
65		Parcelforce 24/48
66		Internat Datapost
71		Low Cover
83		Medium Cover
75		High Cover
80		Contract Parcels Inland
67		Contract Parcels Internat
76	4	Special Delivery Items
88		
74		Internat Registered
87	2	Internat Recorded
85		Swiftair + Registered
89		Swiftair + Recorded
94	1	Swiftair
90		Parcelforce by noon
84		Viacode Registration
77		Disc Whlso Packs
91		Postmans Pouches
68		SORN
69		BGas Recon/Discon
92		Camelot Vouchers
93		TVL U75 Pre-Application
70		MBNA Loans Issued
63		Pre-order Buy Back
64		Change Of Address
57	28	Home Shop Returns
58		
59		Standard Life SHP Apps
60		PCL Smartcard Applications
61		JWE Repairs
62		
86		
95		POL NR Accept Charge
10		
15		
20		
25		
30		
35		
40		
45		
50		
55		

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TABLE 5 CASH, STOCK ETC. IN HAND

20

	£ p	
50	73,945.26	Cash
51		Cheques
52		Fgn Curr Stnl Equiv
53		Game Licences
54		Philatelic Items
57	6,714.23	Postage Stps
99		Disc Whole Stps
84		
83		
55	15.00	£3 BT Phone Cards
56	25.00	£5 & £10 Phone Cards
64		Home Help / Care Stps
77		
68	3,344.00	PO Face Value
69	288.10	PO Fees
10		
81		Other £5 Comm Coin
67		Victorian Anniv £5 Coin
76		Amazon Voucher £10
66		Amazon Voucher £20
58	350.00	Vehicle Lic Stps
60	976.00	TV Lic Stps
61		Water Authy Stps
75		
85		
11		B Gas Svgs Stps
78		SEEBoard Svgs Stps
82		
86		Smartcards £20
91		
89		
79		British Gas Smartcards
05		Littlewoods S/Cs
01		Open Value PO File
13		£20 One 2 One Prepay
17		£10 One 2 One Prepay
18		£15 Orange Prepay
19		£5 Orange Prepay
24		£10 Orange Prepay
25		£5 Vodafone Prepay
20		£15 Vodafone Prepay
26		£25 Vodafone Prepay
27		£10 Vodafone Prepay
28		
29		£10 Virgin Prepay
30		£20 Virgin Prepay
31		
06		
07		
08		
02		£10 BT Cellnet Prepay
03		£20 BT Cellnet Prepay
04		
09		
16		
22		£10 BT Global Cards
23		£20 BT Global Cards
15	930.00	Nat Lott Instant
71	14.85	Unclaimed Payments
14	254.64	Cash Shortages (2a)
	86,857.08	Sub Total
74		Less Unclaimed Receipts
72	86,857.08	TABLE 5 TOTAL

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Page: 3 Office code: 1817043 Week No: 04 Week Ending: 18/04/2001 Date: 19/04/2001 Time: 08:59

RECEIPTS

30	Numbers	00	£ p	
		01	····76,099.92	Balance Brought Fwd
		02		POCL Chg E/N Wk No(s)
		20		Philatelic U/R
		05	·····210.00	DNS Deposits inc S0 E/N
		04		Postal Order U/R
11		08		Telephone Repts
15	·····113	11	·····7,838.81	Giro Inpayments
		12	·····73.15	Giro Transcash Fees
09		07		Int. Driving Permits
09		13		Gas Card Recharge
10		06		Rod Licences Sales
		15		Temp First Licences
		10		Elec Key Recharge
		22		Postage U/R
9		19		V10 Motor Vehicle
20				V11 Lic Rnwl Fees
21		58		DVLA Photos on Fees
		84		Lic Accept Charge
		03		Disc Whole Sps U/R
		75		Travel Insurance
		59		Local Schemes
		85		
		73		
		09	·····8,290.92	AP/Pers Bank
09		74		
10		71		
		99		Chq Prize Pay flat Entry
		30		Nat Lott Game
		81	·····400.00	Instant Win Activate
1		94		Moneygram Send
6		86		B de Ch Commission
		70		B de Ch Revolution
9		60		Trav Chqs Sales
9		79		Business Purchases
1		96		Pre-order Fgn Exch
		76		
		78		
4		89		
8		51		Chng of Add+ Redirection
		87		Redirection Business
	·····1	31	·····21.00	Redirection Social
0	·····2	97	·····218.00	TV Licence Fees
5		77		
		14		
		98		Redirt Nat Lott Cards
		66		CARRS - Parcels
5		93		UKPA Fees
		95		UKPA Charges
		46		Franking Sunrise
		64		Other Letters Sunrise
		17		
		36	···126,550.00	Rems from Other Offices
		68		Counters Rev Sched
		39		Loan To PO (not BOs)
		40		Final Account Surplus
		24		Game Licences
		25		Philatelic
		28		Postage
		72		Discount Whole Sps
		55		
		54		
		26		£3 BT Phone Cards

RECEIPTS (Cont)

30	Numbers	00	£ p	
		27		£5 & £10 BT Phone Cards
		52		Home Help / Care Sps
		48		
		34		PO Face Value
		21		PO Fees
		82		
		18		Other £5 Comm Coin
		33		Victorian Anniv £5 Coin
		47		Amazon Voucher £10
		32		Amazon Voucher £20
		38		Vehicle Lic Sps
		35		TV Lic Svg Sps
		37		Motor Authy Sps
		44		
		56		
		83		B Gas Svg Sps
		53		SEEBoard Svg Sps
		61		
		62		Smartcards £20
		63		
		67		
		49		British Gas Smartcards
		90		Littlewoods S/Card
		OFR		
		01	£ p	
		11		Open Value PO File
		20		£20 One 2 One Prepay
		21		£10 One 2 One Prepay
		17		£15 Orange Prepay
		18		£5 Orange Prepay
		24		£10 Orange Prepay
		25		£5 Vodafone Prepay
		19		£15 Vodafone Prepay
		26		£25 Vodafone Prepay
		27		£10 Vodafone Prepay
		05		
		06		£10 Virgin Prepay
		28		£20 Virgin Prepay
		29		
		31		
		32		
		33		
		12		£10 BT Cellnet Prepay
		13		£20 BT Cellnet Prepay
		14		
		15		
		16		
		22		£10 BT Global Cards
		23		£20 BT Global Cards
		40		Giro E/N BTA Wk No
24		41		BG Smartcard Trial
25		42		Unpaid Chqs from TP
27		43		
28		44		
36		45		
03		60		
04		62		
		61		Geo Rent
		70		Fld U/R Mig
		71		
		72		Postage U/R Mig
		73		DW Sps U/R Mig
			···219,701.80	RECEIPTS TOTAL
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AYMENTS

Numbers	10	£ p	
	56		Loan Wdl (SPSO/MSPO)
	57		POCL CL E/N Wk No(s)
	30		Mono/Blind TV Refunds
	62		DNS Wdls/Pyts, E/Ns
····1,035	66	···110,792.32	p Pensions and
·····324			a Allowances
·····71			mt Paid
·····4	31	·····335.97	Inland Rev Tax Credits
·····4	68	·····65.00	a Postal Orders
			b Paid
·····185	71	····20,252.04	Green Giro Cheques
·····21			mt
	84		
·····10	72	·····644.41	Giro Outpayments
	11		Travel Insce Refund
	16		Nat Lott Inst DEACT
	49	·····17.00	All Nat Lott Prizes
	83		SWALEC Cashed Cheques
	37		Mid/West Lothian Payments
	20		Littlewoods Prizes
	18		MOD Pensions
	42		Cheques to CHEC
	52		Postal Order D/R
	10		Auto Pay/Pers bank
	12		Philatelic D/R
	44		Canadian Money Orders
	43		Postage D/R
	46		Encashed OB Cheques
	45		Disc. Whsl Stps D/R
	60		Asylum Seekers Vouchers
	01		Debit Cards
	04		
	36		
	06		
	77		Stock Returns to SSO
	96		Moneygram Receive
	32		
	50		Bur de Change- Reval
	97		TCs to First Rate
	21		Business Sales
	13		PO Fgn Exchange Out
	82	·····654.00	Rcms to Other Pos
	55		Co-op Business Chq Cashed
	69		MVL Stamps Rcdmd
	73	·····86.00	TV Lic Svgs Rcdmd
	65		Water Audty SS Rcdmd
	61		BT Stps Rcdmd
	05		B Gas Stps Rcdmd
	70		SEEBoard Stps Rcdmd
	79		
	25		Swalec Elec Stps Rcdmd
	81		SWEB Stps Rcdmd
	78		
	24		
	94		UK Passport Fee Rfnd
	80		UK Passport Charge Rfnd
	95		International Reply Coupons
	26		Vouchers Sent To TP
	27		Promotional Vouchers
	28		
	29		Giro E/Ns BTA W/K NOs
	33		
	35		Unpaid Cheques to TP

Cont ...

PAYMENTS (Contd)

40	Numbers	10	£ p	
32		34		
39		40		
		98		ATM Withdrawals
		67		Giro Rent Bd Entry
40		41		
		86		Final Account Deficiency
		85	····86,855.06	Balance Due to Post Office
		OFR		
		11	£ p	
		20		
		21		
		22		
		23		
01		30		
23		31		
27		32		
43		33		
45		34		
47		35		
			···219,701.80	PAYMENTS TOTAL

OFR OFR

TABLE 12 PARCEL TRAFFIC

90	Numbers	90	£ p	
86	·····0	87	·····0.00	Inland Stamped
88	·····0	89	·····0.00	Inland Meter Posted
92	·····0	93	·····0.00	Internat Stamped
94	·····0	95	·····0.00	Internat Meter Posted

OFR OFR

TABLE 6 REMITTANCES FROM OTHER POST OFFICES

60	£ p	
14	···126,550.00	Cash
15		Cheques
16		Fgn Curr Stnl Equiv

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TABLE 6(a) STOCK RECEIPTS FROM SUPPLIES DIVISION

61		Postage
08		1st Class Stps
09		2nd Class Stps
23		Other Postage Items
48		Stamp Books Vending
22		Stamp Books Other
10		Self Ad Stps 1st Clss
11		Self Ad Stps 2nd Class
		Postal Order Fees
37		Band 1
38		Band 2
77		Band 3
07		Band 4
05		Band 5
06		Band 6

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age: 5 Office code:1817043 Week No: 04 Week Ending: 19/04/2001 Date: 19/04/2001 Time: 08:59

TABLE 10(f) GIROBANK TRANSACTION BREAKDOWN

90

·····113		1 Transcash / Deps
00		2 Business Deposits
13		3 NSC Purchased
32		4 PSB Purchased
02		7 B Gas/Utility Trash
27		18 Bar Coded Trash
28		19 Gas Token Trash
29		20 Initial ISA
30		21 PGIB/FRSB
31		22
34		23
35		24
36		25
33		5 Personal Chq Dep
01 ·····1		6 Bns Chq Only Dep
03		8 Cnd Tax Cds/Vchr
17		9 Rent Vouchers
18		10 Rent Cards
2		17
		30
·····10		11 Outpymts/Wdls
		12 LINKSAVE
		13 Bns Cash Wdls
10		14
JF		35
		15
5		16 Change Giving

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TABLE 8 STOCK RETURNS TO SUPP DIV/CHESTERFIELD

70	£ p	
36		Game Licences
03		Philatelic Items
15		1st Class Stps
16		2nd Class Stps
07		Other Postage Items
08		Stamp Bks Vending
09		Stamp Bks Other
32		Self Ad Stps 1st Class
33		Self Ad Stps 2nd Class
52		Disc Whsle Stps
47		
55		
05		£3 BT Cards
06		£5 & £10 BT Cards
28		Home Help /Care Stps
22		
04		PO Face Value
19		PO Fee Band 1
20		PO Fee Band 2
18		PO Fee Band 3
40		PO Fee Band 4
41		PO Fee Band 5
42		PO Fee Band 6
74		
37		Other £5 Comm Coin
60		Victorian Anniv £5 Coin
34		Amazon Voucher £10
70		Amazon Voucher £20
10		Vehicle Lic Stps
12		TV Lic Svg Stps

TABLE 8 STOCK RETURNS TO SUPP DIV/CHESTERFIELD (Cont)

70	£ p	
13		Water Auty Stps
17		
73		
48		B Gas Svg Stps
25		SEEBoard Svg Stps
90		
38		Smartcreds £20
83		
82		
80		British Gas Smartcards
53		Littlewoods S/C
01		Open Value PO File
66		£20 One 2 One Prepay
67		£10 One 2 One Prepay
61		£15 Orange Prepay
62		£5 Orange Prepay
35		£10 Orange Prepay
39		£5 Vodafone Prepay
31		£15 Vodafone Prepay
43		£25 Vodafone Prepay
44		£10 Vodafone Prepay
45		
46		£10 Virgin Prepay
49		£20 Virgin Prepay
50		
26		
27		
29		
02		£10 BTCellnet Prepay
11		£20 BTCellnet Prepay
14		
64		
65		
56		£10 Global Cards
57		£20 Global Cards
63		Nat Lott Instant Win

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TABLE 9 REMS TO OTHER POST OFFICES

80	£ p	
01	·····20.00	Cash
02	·····634.00	Cheques/Other
43		Fgn Curr Stnd Equiv

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APPENDIX E

MISSING DOCKETS/FOILS
CLAIM EXAMPLE

NICT00000011