

IN THE CROWN COURT
AT HULL

INDICTMENT
TRIAL NO.

STATEMENT OF INFORMATION RELEVANT IN ACCORDANCE
WITH SECTION 16 (5)

OF THE PROCEEDS OF CRIME ACT 2002

REGINA


V

JANET LOUISE SKINNER

STATEMENT DETAILS

Prepared By : Michael Francis MATTHEWS

Address : Post Office Ltd Investigation Team
PO Box1
Croydon
CR9 1N

Signature : 

Date : 26th March 2007

Prosecutor : Juliet McFARLANE
Solicitor

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Legal Services
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1 Statement of Information

- 1.1 The prosecutor has requested that the Court proceed to confiscation under Section 6 (3(a)), or the Court has considered it appropriate so to do under Section 6 (3(b)), of the Proceeds of Crime Act 2002 (hereinafter called the Act). It is considered appropriate for the Court to proceed under Section 6(4(c)), as it is believed that the defendant has benefited from her particular criminal conduct as defined.
- 1.2 The Court is therefore required to decide if the defendant has benefited from her particular criminal conduct.
- 1.3 This is the statement of information dealing with all matters deemed relevant by the Prosecutor in relation to the financial affairs of Janet Louise SKINNER (hereinafter referred to as "the defendant") for the purposes of establishing;
 - a) The benefit derived by the defendant
 - b) The nature of the defendant's available property, so far as Prosecutor knows it, from which any Confiscation Order made by the Court may be satisfied.

2 Civil Proceedings

- 2.1 Section 6(6) of the Act indicates that the duty of the Court outlined in Section 6(5) becomes a power if it believes that any victim of the conduct has at any time started or intends to start proceedings against the defendant in respect of any loss, injury or damage sustained in connection with the conduct.
- 2.2 To the best of the Prosecutors knowledge no persons have commenced any civil proceedings against this defendant in connection with the criminal conduct to which this statement relates.

3 Summary of Offence

- 3.1 On the 30th May 2006 Mrs Diane Hoyles and Mrs Julia Stephenson, both employees of Post Office Ltd visited North Bransholme Post Office ® branch, 1 Lothian Way, North Bransholme Hull HU7 5DD. The visit was in order to verify the cash on hand at the branch, as there had been an increase in the reported overnight cash-holding figure.
- 3.2 During the visit the defendant, who was also the Subpostmistress at North Bransholme Post Office® Branch, explained that the cash would be £40,000.00 short. The defendant stated that she did not know how the loss had occurred but added that she had suspicions over a member of staff.
- 3.3 Mrs Hoyles and Mrs Stevenson completed a check of the cash on hand and confirmed a large shortage of around £54,000.00. Following this the defendant was suspended from her duties and arrangements were made for an audit to be completed the next day to verify the exact loss.

- 3.4 On the 31st May 2006 an audit took place at the branch this audit revealed a shortage of £59,175.39.
- 3.5 On the 1st Jun 2006 Investigators from Post Office Ltd Investigation Team interviewed the defendant, under caution. During the interview the defendant said that she knew that she had to make good losses and that she could remove surplus from the branch account. (This is in accordance with her contract as Subpostmistress). The Defendant also agreed that she knew the branch was carrying a large loss and that she had inflated the cash on hand figure in order to not show the losses with the branch.
- 3.6 The defendant went on to say that she had no idea how the amount rose to the loss of nearly £59,000.00 as she thought the loss was about £40,000, which had been increasing over the previous 5 months. (The cash on hand figure declared on last branch trading period account, dated the 25th May 2006, had been inflated to a value of £40,253.85 by the defendant, this being only 5 days before the shortage was discovered). The defendant did not explain how nearly £20,000 had gone missing from the account in the previous 5 days.
- 3.7 At the end of the interview the defendant was asked if she suspected anybody of Stealing £59,000.00. She replied, "Not at this time I suspect everybody".
- 3.8 On the 5th January 2007 at Hull Crown Court the defendant pleaded guilty to one count on the indictment of False Accounting contrary to Section 17 (1)(a) of the Theft Act 1968. The Particulars of the offence were:

Janet Louise Skinner between the 31st Day of December 2005 and the 1st day of June 2006 dishonestly with a view to gain for herself or another or with intent to cause loss to another falsified documents required for accounting purposes namely Trading Statements by making entries therein which were or may have been misleading, false or deceptive in a material particular in that they purported to show cash and stock holdings balanced whereas in fact she was inflating the amounts of such cash and stock holdings in order to conceal the losses for which she was responsible.

4 Personal History / Lifestyle

- 4.1 The defendant is 36 years old and was born on the [GRO]. The defendant is in a relationship with her partner [GRO] and their home address is [GRO] [GRO] moved into that address in March 2006.
- 4.2 On the 30th November 2005 the defendant was registered with the Land Registry as being the proprietor of the property. The property has been the family address of the defendant for at least 6 years.
- 4.3 The defendant has two children, [GRO] aged 18 (born on the [GRO] [GRO] and [GRO] aged 15 years (born on the [GRO] [GRO]. Both currently live at the family address.

- 4.4 The defendant was sentenced 9 months imprisonment on the 2nd February 2007 in respect of the false accounting conviction and currently resides HM Prison and YOI New Hall.
- 4.5 There are no known convictions recorded against the defendant other than the one in these proceedings.

5 Legitimate Sources of Income

- 5.1 The defendant as the Subpostmistress at North Bransholme Post Office® branch received from Post Office Ltd remuneration to provide Post Office services. The remuneration, which was paid monthly, varied but was approximately [GRO] [GRO]. Details of remuneration between January 2006 and May 2006 are on the schedule associated as Appendix 1.
- 5.2 Prior to being sentenced to imprisonment and after being suspended by Post Office Ltd the defendant was employed part time and earned approximately [GRO] gross per week. She was also in receipt of Working Tax Credit in the sum of [GRO] per week and, with her partner [GRO] Family Tax Credit in the sum of [GRO] per week. The defendant's total weekly income was [GRO]

6 Restraint Order

- 6.1 There is no Restraint Order in this case

7 Extent of Benefit

Particular Criminal Conduct

- 7.1 The defendant has pleaded guilty to one count of false accounting. The benefit to the defendant as a result of this count is calculated as **£86,646.05**. This figure is calculated as follows;
- 7.2 Subpostmasters are contractually immediately liable for losses in their branch account. As a result of the false accounting the defendant obtained pecuniary advantage by firstly failing to repay the loss and secondly continuing to earn remuneration as a subpostmaster. Post Office Ltd would have suspended the defendants contract to provide Post Office Services had they been aware of the false accounting in this matter.
- 7.3 The audit shortage in this case and as such the amount that the defendant was immediately liable to pay was **£59,175.39**.
- 7.4 In accordance with Section 80(2(a)) of the Proceeds of Crime Act 2002, the value of monies should be adjusted to take account of the changes in the value of money. Using the Retail Prices Index (RPI) the additional benefit has been calculated between the obtaining of the benefit and the date of this statement.
- 7.5 The increase in the value of this money as the false accounting was continuing during the period of offending between, January 2006 and May 2006 is **£283.95**

Notes to 7.5 The figure is worked out as using the “Cash Declared” figures in the “CC” Stock unit during the material time, as the defendant intimated during the interview that the figures declared in CC stock units were the amount of the shortage. A schedule detailing the figures involved and the calculations to arrive at the increase in the value of money is associated as Appendix 2

- 7.6 The increase in the value money of **£59,175.39** from the end of offending, June 2006 until February 2007 (the latest time that RPI figures are currently available) is **£1,371.31**

Note to 7.6 Period from end of offending to February 2007 (RPI figure for February 2007) minus (RPI figure for June 2006), divided by (RPI figure for June 2006), multiplied by £59,175.39. Therefore $203.16 - 198.5 \div 198.5 = 0.0231738$ x £59,175.39 = £1371.31.

- 7.7 Post Office Ltd paid the sum of **GRO** to the defendant as remuneration, between January 2006 and May 2006. The amounts of the monthly payments are detailed on the schedule associated as Appendix 1.

Note to 7.7 It should be noted that the defendant would have been liable to pay Income Tax on this sum. National Insurance contributions however, would have been made at source prior to payment to the defendant.

- 7.8 The increase in the value of money paid in remuneration between the commission of the offence and February 2007, on a month-by-month basis is a total of **GRO**. The relevant calculations detailed on the schedule, which is associated as Appendix 1.
- 7.8 A copy of the RPI Table is associated as Appendix 3

8 Summary of Benefit

- 8.1 Table of Benefit

Source	Detail	Amount
Particular Criminal Conduct	Money short on audit	£59,175.39
	Increase in the value of money short during the offending	£283.95
	Increase in the value of money since end of offending	£1,371.31
	Money paid as remuneration	GRO
	Increase in the value of money paid in remuneration	
Total Benefit		GRO

9 Available Amount

- 9.1 The onus is on the defendant to provide the Court with full details of all her realisable property, including full internal valuations (carried out by a professional

valuer) for any houses she has an interest in. She will also need to supply the Court with details of the likely costs that will be incurred in realising the property.

- 9.2 A Land Registry Direct, Register view dated the 7th December 2006 details that the defendant is the proprietor of the property known as [GRO] [GRO]. The Land Registry Document is associated as Appendix 4
- 9.3 The property has two Registered Charges on it with Kensington Mortgage Company Limited. The first charge, (dated the 31st October 2005) had on the 14th March 2007, an amount of [GRO] outstanding. The second charge (dated the 19th July 2006) had on the 14th March 2007 an amount of [GRO] outstanding. The total value of these two charges on that date was therefore [GRO]
- 9.4 Kensington Mortgage Company Ltd carried out an internal and external valuation of the property prior to lending the money that is the basis of the second Registered Charge. They valued the property in July 2006 at [GRO]
- 9.5 According to the Nationwide Building Society House Price Calculator a property located in Yorkshire & Humberside, which was valued at [GRO] in quarter three of 2006, would be worth approximately [GRO] in quarter four of 2006. A copy of the internet printout is associated as Appendix 5

Approximate amount available in [GRO]

10 Confiscation Order

- 10.1 If the Court accepts that the Defendant has benefited from the proceeds of crime to the extent of £80,967.20 the Court should declare the benefit in that amount, or in any other amount in respect of which the Court finds the defendant has benefited.
- 10.2 The recoverable amount is an amount equal to the defendant's benefit from the conduct concerned. If the Defendant shows that the available amount is less than the benefit, the court should make a confiscation order in that sum.

11 Effect of Compensation on Confiscation

- 11.1 The effect of Section 13(5) of the Act permits the Court to make a compensation order under section 130 of the Sentencing Act as if a confiscation order had not been made.
- 11.2 If the defendant cannot pay both, compensation can be recovered from sums paid in satisfaction of the confiscation order.

12 Royal Mail Group Plc request compensation in this case as follows:

Detail	Amount
Money short on audit	£59,175.39
Increase in the value of money during the offending	£283.95
Increase in the value of money since end of offending	£1,371.31
Money paid as remuneration	GRO
Increase in the value of money paid in remuneration	GRO
Total	GRO

Any reply to this statement made under the Proceeds of Crime Act 2002 should be served on Hull Crown Court, and a copy sent to Royal Mail Group plc, Legal Services, 6A Eccleston Street, LONDON, SW1W 9LT