

Witness Statement

Post Office Ltd

Criminal Justice Act 1967, Section 9; Magistrates Court Act 1980, sub section. 5A(3)(a) and 5B;
Criminal Procedure Rules 2005, Rule 27.1

Statement of Stephen Bradshaw

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

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

Dated the 28th **day of** June **2013**

Signature

The Royal Mail Group (formally known as the Post Office and Consignia) has employed me since January 1978. Post Office Ltd employ me as a Fraud Investigator and my duties include the investigation of crimes committed against Post Office Ltd by its staff and its agents employees and I have held this position for 14 years.

On 22nd February 2011 I received an enquiry concerning a discrepancy in the accounts at Birkenshaw Post Office branch: **GRO**

GRO

An audit undertaken on Tuesday 8th February 2011 identified a shortage of £21648.12 in the accounts of Birkenshaw Post office.

On Thursday 7th April 2011 Mr Khayyam Ishaq was interviewed at Bradford South Delivery Office Ripley Street Bradford BD5 7RS.

The interview was tape-recorded and conducted in accordance with PACE

Mr Khayyam ISHAQ was re-interviewed on Tuesday 27th September 2011 and the interview was again tape-recorded and conducted in accordance with PACE.

Mr Khayyam ISHAQ became the sub postmaster of Birkenshaw Post Office on 5 July 2008 and was paid remuneration by Post Office Ltd to provide the service. Once a month he is required to balance all the cash and stock held at Birkenshaw Post Office by physically counting the cash and stock. He would then produce a Branch Trading Statement and sign and date stamp this documents confirming that it was a true and accurate record of all the cash and stock held at the time the Branch Trading Statement was produced.

At the audit it was identified that Mr Khayyam ISHAQ had reversed (increasing the number of stamps held in the Post Office) stamps back into the Horizon system thus stating that he has more stamps in the Post Office than were physically held in the Post Office. By performing this action of stating that he had more stamps would create a surplus of cash in the accounts and he would require less cash to balance the accounts.

Signature**Signature witnessed by**

Witness Statement

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

Continuation of statement of Stephen BRADSHAW

By requiring less cash to balance the accounts and the creating in a surplus of cash in the accounts, Mr Khayyam ISHAQ under the terms and conditions of his contract is allowed to remove the surplus cash. This surplus of £17,683 was created by overstating the stamps that he held in his office. I now produce exhibit SB/4. This exhibit shows the cash value of stamps that had to be adjusted, for example 50 x 2nd Large stamps, these stamps cost £25.50 per sheet and the amount of sheets held at Birkenshaw Post Office had been over stated by 160 sheets totalling £4080. When these stamps were overstated they would have created a surplus in the cash of £4080

The facts of the investigation were reported to the Post Office Criminal Law Team and Mr Khayyam ISHAQ was summoned to appear at Bradford Magistrates Court on 30 May 2012. Mr ISHAQ pleaded not guilty and the matter was adjourned until 25 July 2012 for committal papers to be prepared. At the committal hearing the matter was adjourned for a PCMH on 4 September 2012. At the PCMH the matter was listed for trial on 25 February 2013. On 25 February 2013 prior to the trial commencing Mr Khayyam ISHAQ declined to enter a guilty plea to the theft of £17,683 and the trial began. On the 26th February 2013 Mr ISHAQ's Defence Counsel complained of being unwell and the trial was adjourned until the 6th March 2013. On this day Prosecution Counsel showed me photo copies of a number of Final Balance Horizon print outs but we had not seen any witness statement to accompany the exhibits. The Final Balance Horizon print outs that I now know to be exhibits II1 to II7 were handed to prosecution counsel by the defence counsel and informed that they had been found in the rubbish by the Post Office. The print outs are produced when the cash and stock has been balanced in the Post Office and refer to the total amount of cash and stock held at the time of the balance. For example II1 shows that cash of £16,781.01 was held at the Post Office on 4 July 2012 when the cash was balanced. It also showed that there was a shortage of £109.99 in the accounts. The possible inference hoped to be drawn from these print outs was that the interim sub postmaster had stated that he could not recall making good any shortage discrepancies of more than £20 and trying to discredit the Horizon system.

A Final Balance details the amount of cash and stock that the sub postmaster states is present in the Post Office branch when he has performed a balance after counting all the cash and stock held.

On 6th March 2013 a second jury was sworn in and Post Office Ltd began their case, the days proceedings came to an end as their second witness was giving their evidence. On this day Prosecution Counsel had obtained the witness statement from Mr Khayyam ISHAQ's brother Itasham ISHAQ. The statement stated that he had found the documents (The Horizon print out of the Final Balance for Birkenshaw Post Office – II1 to II7) in the rubbish and had subsequently destroyed the original documents.

Kevin RYAN of the Post Office Security Team accompanied by Kath SMITH of the Post Office Audit Team attended Birkenshaw Post Office and

Signature

Signature witnessed by

Witness Statement

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

Continuation of statement of Stephen BRADSHAW

obtained the original documents of the Horizon Print out of the Final Balance for Birkenshaw Post Office (II1 to II7). The original documents should be retained in the Post Office for 2 year's.

When comparing the original Horizon print outs to the photocopies it can be seen that the marks on the photocopy is where the original has been folded. Also the date and time on the top of the originals are the same as the photocopies.

On the second day of the trial 7 March 2013 Mr Khayyam ISHAQ changed his mind and pleaded guilty to the theft of £17,683. Due to this plea being entered Itasham ISHAQ was not called to give evidence and his statement and account of where he got the documents was not put to the test.

Mr Khayyam ISHAQ's defence was the Horizon Accounting System used in Post Office's was unreliable and had created shortages in the accounts for no apparent reason.

A witness for Post Office Ltd was an interim sub postmaster who ran Birkenshaw Post Office for 18 months after Mr Khayyam ISHAQ was suspended. The interim sub postmaster had said in his statement that he had had no problems with the Horizon Accounting System and never had to change any piece of kit. He also explained that he could only recall making good shortages of approximately £20 in the Post Office accounts when producing the Branch Trading Statement.

Itasham ISHAQ was hoping to help his brother by attempting to produce these documents in court by showing that the interim sub postmaster had put more that £20 in the accounts when the balance was done and it would help to collaborate his brother's version of events. It is my opinion that by stating that he had destroyed the documents the photocopied documents would just be accepted and no attempt would be made to find the originals and confirm the balance result as being correct.

The original statement by Itasham ISHAQ is lodged at Bradford Crown Court. A copy of the statement together with the original documents and the photocopies with the identifying marks II1 to II7 have been passed to DC Clare Whitaker of West Yorkshire Police.

Signature

Signature witnessed by