

Witness Name: Andrew Winn

Statement No.: WITN01090100

Dated: 26/12/22

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**POST OFFICE HORIZON IT INQUIRY**

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**FIRST WITNESS STATEMENT OF ANDREW FRANK WINN**

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I, Andrew Frank Winn, will say as follows...

**Background**

1. I joined the Royal Mail Group in 1996 and started working for Post Office Ltd (POL) around 2001 in the Network Improvement Team. I then moved onto the Problem Management Team in around 2005. After about 18 months I went onto a Data management team that I cannot recall the name of. In approximately 2007 I moved onto the Finance Reporting Team.
2. In 2008 I moved into a restructured Product & Branch Accounting team (P&BA) in a new post in the Debt Recovery team as an Analyst. I

reported to one of 4 senior managers who reported to the head of P&BA who in turn reported to the Finance Director.

3. The role initially focused on process improvements and looking at accounting queries from branches but over time concentrated almost entirely on accounting problems in branches and as a single P&BA input point for both branches and other relevant teams (primarily Network, Helpline (NBSC), Product & Security) along with the National Federation Of Subpostmasters (NFSP) where accounting problems could not be resolved under business as usual (bau).
4. The post was renamed Relationship Manager to better reflect the role.
5. I left POL in June 2016. Consequently, I have been unable to access any documents that might assist me in better recollecting some of the questions raised. I have tried to indicate where I am not certain in the responses provided.

#### Training

6. I underwent the same classroom training course as a sub postmaster would. I found the basic operation relatively straightforward apart from the balancing process which felt quite daunting.
7. I routinely worked in several Crown Offices during Christmas pressure and during strike action. I was able to process most transactions without difficulty and balanced each time with no or nominal discrepancies. As far as I am aware no Transaction Corrections (TC) were generated following my actions in branch. Of course, there

were more experienced staff around who I did refer to when less mainstream transaction requirements arose.

8. I did on occasions input towards training revisions as processes and products evolved. I was not aware of any fundamental approach to the type of training provided to subpostmasters.
9. It was clear from branch and colleague feedback that some subpostmasters did not feel adequately trained to operate without experienced supervision once their training was completed.
10. Specific training aids would be distributed to branches on a regular basis. This might be around a new product being rolled out, a change to existing processes or to cover specific scenarios where confusion/errors have been identified within the Network. These would typically be identified through calls to NBSC or TCs being required in P&BA.
11. I am confused as to what is being raised in relation to communications with Gurnos PO. There are possibly 2 issues.
12. Firstly there appears to have been a problem with understanding in branch due to the use of acronyms – although the only one used in the example provided was ATM. POL did seem to reduce everything down to an acronym and could confuse staff as well as subpostmasters when new ones were introduced. My e mail suggested that a glossary that was available to all might be an idea if it could be updated regularly. Whether not understanding what a POL

acronym meant would be a significant driver of losses to a branch is questionable.

13. Secondly my verbal communications with this branch were only (to the best of my knowledge) with Mr Etheridge. He clearly had little knowledge of how to run a Post Office – his wife being the subpostmistress. He repeatedly stated that surplus cash was held in the safe and was given clear instructions on how to introduce the cash to the Horizon balance. Eventually a site visit was arranged to confirm that no surplus cash was actually on site.
14. The branch had made several errors in recording ATM dispensed cash. This was probably due to a lack of knowledge. However all ATM discrepancies were compensated for by TCs. No other transactional errors could be identified to recover the missing cash by.

#### Function of Horizon

15. TCs were issued to branches to correct errors made when processing sales transactions along with cash and stock remittance errors. These would typically be identified by P&BA teams when reviewing their relevant accounts or clients who identified errors.
16. Different teams might use different approaches depending on the product. For example the Lottery team would review Horizon and Camelot data over a month to issue one TC if required (to avoid simple timing errors) whilst the Santander team would issue one TC per transaction to aid branch understanding.

17. Each TC would have two elements (a debit & credit) in line with Horizon functionalities. TCs would be accompanied by evidence to support their issue – this would be in different formats depending on the product. They would arrive at the branch the next morning and should resolve the specific error. The branch was required to accept them prior to their next branch trading rollover.
18. The NBSC were the designated contact point for branches if they were unable to resolve an error they had made or if they required assistance in investigating a discrepancy.
19. Understandably in practice branches would try to resolve errors themselves in the first instance but then lose the track of what they had done. This would often turn simple fixes into complex untangling exercises.
20. If a branch believed transaction anomalies had occurred the NBSC would be their first point of contact. If they were unable to answer the query the case would be passed onto Fujitsu – and possibly P&BA.
21. If a branch were unsure of the validity of a TC, believed they needed a TC issuing or required investigation into a branch discrepancy they would contact the relevant team in P&BA – possibly via the NBSC.
22. If they did not accept the answer provided, the branch would be invited to submit an appeal in writing to The Relationship Manager laying out their case. The requirement to write in was to ensure a proper record was kept, to ensure all aspects of the case were covered and tried to lead the branch into thinking through what the key problem was from their perspective.

23. On receipt of an appeal the case would be logged and any relevant TC or settled centrally debt would be blocked until the case had been investigated and responded to in writing.
24. My general approach in investigating the wide range of cases received was to identify what the problem was (often not what the branch thought it was), where the cash is (P&BA accounts/Client/Customer/unknown) and whether it was possible to recover the funds. This would form the basis of my responses.
25. Compensating TCs would be issued if appropriate and any relevant blocked amounts would be un blocked.
26. There was no further designated escalation point in the process. However if a branch was determined to continue to dispute they could approach a senior manager.
27. An Operating Level Agreement (OLA) was drawn up with the Network and Service Delivery teams. This was to define what P&BA's principal customers should expect from us covering aspects like time to issue TCs, how disputes would be handled and how debt would be recovered.
28. By the time the document was signed off I believe all parties were aware of what was happening and this was reflected in the document. As such its usefulness was, I believe, limited. That said it would be useful for new staff or any future reorganisation.
29. The document was routinely updated during my employment but I cannot comment on it now.

30. In 2009 I made a presentation relating to TCs, debt recovery and reporting. I am unsure who the audience was, but my best guess would be the NFSP. The intention would have been to clarify the state of play within P&BA and our aspirations for the future.
31. At the time many teams within P&BA were struggling to clear the accounts they owned and this was widely regarded as the prime target. I made the point that unless all TCs were accurate and supported with appropriate evidence they would end up getting disputed and simply get stuck on the debt teams' accounts meaning that overall P&BA funds owed would not reduce as quickly as might appear from simply clearing product accounts.
32. I cannot recall making a statement about investigating why large debts might consistently emerge but that would seem a sensible thing to do.
33. The facility for branches to have a "Dispute" button on Horizon was considered on more than one occasion. Branches, quite understandably, were reluctant to accept TCs or unaccounted for debt when carrying out their monthly trading period roll over.
34. From a POL perspective the management of such a facility appeared problematic. In the first instance POL would need to contact the branch to determine the basis of a dispute. Phoning a branch during office hours can be extremely inconvenient to busy branches whilst writing to enquire and waiting for a response might take significant time and make resolution of genuine issues harder than they need be.
35. More importantly would be who would have the power to reject the dispute? For example many TCs were issued in pairs to credit one

product and debit the other with no balancing impact on the branch. If a branch accepts the credit (and being fully entitled to pocket the cash) but then disputes the debit and refuses to accept further evidence then POL must have the option to enforce the debt. Conversely where cash appears to have simply gone missing, ownership is not so clear cut.

36. My preferred approach was to stick with the dispute process to ensure there is a clear path for branches to challenge losses, instigate a comprehensive investigation and receive evidence supporting why funds cannot be recovered before any relevant debt recovery action takes place

37. Within the process was the facility to record a branch being forced to accept a TC issued too close the Branch Trading to allow for proper investigation. I believe that facility was utilised once during the remainder of my employment.

38. I produced 2 documents clarifying the purpose of the settle centrally process. One will have formed a part of the weekly branch communications document sent to each branch. The second I cannot recall the medium or specific purpose.

39. Such communications would be produced if there was evidence coming from potentially a wide range of sources to indicate that some branches did not have a clear understanding of the settle centrally and dispute processes.



40. The process outlined how branches might challenge shortfalls by initially discussing their case with the relevant product team within P&BA via either the contact details on the relevant TC or the NBSC.
41. If the product owner could not satisfactorily resolve the query or if the cause of a discrepancy could not be identified the branch could then write to the Relationship Manager.
42. The idea of the "settle centrally" process was to allow branches to move from one trading period to the next in a balanced position without having to resolve cash discrepancies at the point. Apart from giving the branch the opportunity to resolve a discrepancy they did not believe was proper to them, branches would often be aware that compensating TCs would be due to arrive to net off the relevant discrepancy created by the settled centrally TC.
43. If discrepancies were not placed into a suspense type account, branches would potentially struggle to establish the actual balance state they were in, whilst there would be less visibility of potential balancing problems to POL.
44. The settle centrally process offered the opportunity to balance at trading period end without using the make good cash process – either adjusting cash gains or losses they really thought was not proper to the branch or to fail to physically actually remove or add the cash as declared through the make good cash option.
45. I cannot recall what Problem Updates were. The examples provided all postdate my POL employment.

46. I was not aware of how Fujitsu and POL monitored problems apart from during my time as a Problem Manager where effectively Fujitsu simply alerted the team to problems like outages and would routinely update on resolution progress.
47. I cannot recall being provided with detailed description of what resolution processes entailed.
48. As Problem Manager my role was essentially to identify who would own the resolution of a problem that had arisen, monitor and report into POL on impact and/or progress.
49. I cannot recall a scenario where I would have withheld authority for Fujitsu to proceed the fix a problem that was proper to them.
50. I was aware that Fujitsu were able to access branch data remotely as this would be necessary to amend branch profiled to deal with changes to product sets and branch profiles. Equally any software issues would need to be amended remotely.
51. I was aware that Horizon records could be altered remotely by Fujitsu. I cannot recall from whom I obtained this information from. My understanding was that any such action was tightly regulated and would require sign off from POL – I would not know who would have such authority but would assume this to be at director level.
52. I would typically produce letters to be sent to branches when software problems had caused discrepancies. These would reflect the issue and impact arising and outline what method would be used to resolve. I believe all such letters would be signed by the Head of P&BA. This

would follow a review of the problem involving a range of POL personnel and their subsequent agreement on how to proceed.

53. I became involved in a review of the option "Make Good Cheque" where the process was not self-evident in terms of branches despatching the cheque. I included a "throw away" comment to reflect the fact that we had a few examples where cheques making good losses did not arrive for processing as they should have.
54. My understanding of Horizon accounting developed over time and was possibly as good as anyone's in POL by the end of my employment. However my technical/coding knowledge remained relatively low. Consequently, I would lean on others with a greater understanding where necessary.

#### **Suspense Account Problem**

55. I believe the "Local Suspense Problem" refers to a scenario in 2012 where a small number of branches in a specific transactional state proved to be impacted by a error resulting in discrepancies in their Local Suspense accounts. P&BA were able to confirm the discrepancies were not proper to the branches – a balancing figure would have been seen in a different account – I cannot recall which. The values were then seen to reappear exactly 12 months after they arose which generated Fujitsu involvement. In hindsight the issue should have been investigated by Fujitsu in 2012 instead of the accounting discrepancy being resolved by P&BA. It is possible that

Fujitsu did investigate at that time but did not pick up the subsequent reappearance of the problem.

56. I was asked to check POLFS records to establish that all impacted branches had been identified. Some further cases were identified. I also asked the question as to whether any other branches could have been in a similar transactional state as the others impacted, but had no discrepancy. Logically I could not envisage any balancing issues going forwards but the question seemed worth asking.

57. I believe the issue was first identified by the Current Agents Debt team who identified the duplicated suspense entries. Once the problem was identified the financial consequences were identified by reviewing all branches with problem on a stock unit basis and confirming the recurring values on the relevant POLFS account.

58. Fujitsu would be able to confirm my calculations by checking the transactional movement of the funds into suspense by FAD code and stock unit. I cannot say how they might have identified any branches I may have missed. However, my analysis would have been confirmed by the Current Agents Debt team leader.

59. POL's Litigation Lawyer would typically talk through scenarios like this to obtain a non-technical view of the time line and accounting impact on branches.

Receipts, Payments and Discrepancies Issue

60. Receipts and Payments discrepancies occasionally arose when small numbers of branches did not balance at branch trading with the balancing value showing in one of POLFS's suspense accounts.

61. These issues would be monitored and identified by Fujitsu. I do not know how they monitored for such events but understood it to be a bau process.

62. The issue could also be identified and reported by branches reviewing their branch trading statements but I cannot recall being aware of this ever happening. Issues could also be identified in P&BA but only after a time lag when a historic discrepancy had not been cleared.

#### Identification of errors

63. I am informed that a subpostmaster reported a phantom cheque had appeared on his cheque line. He claimed to have evidence but did not present any. He did not have any discrepancy and did not ask to be contacted about this.

64. Such an event would probably occur in multiple post office branches each day due mistakes when cutting off the cheque line or choosing the incorrect method of payment. Such events are simply corrected in branch. NBSC would talk a branch through the required correctional process if required.

65. If a single sided phantom cheque did appear on a branch's cheque holdings a receipts and payments mismatch would occur with a resultant discrepancy.

66. If a phantom 2-sided transaction appeared then errors would result in both cheque and client areas requiring TCs to be issued.
67. The principal aspect of my role involved "resolving branch accounting issues." The great majority of these were caused by branch error, fraud, client, or supply discrepancies.
68. More than one subpostmaster described how stressful the period was waiting for my investigation to conclude whilst a significant potential loss hung over them. Consequently, I always attempted to investigate cases in full but in as timely manner as possible.
69. Given that no accounting issue occurred in the claim above I believe my approach to focus on the multiple cases with actual discrepancies arising was entirely appropriate and my approach in a similar situation would be the same in the absence of any alternate directive from my managers.

### **Investigations**

70. I could be asked to investigate shortfalls by either branches, other areas of POL, NFSP or Fujitsu. I cannot recall an instance where I would not take on an investigation apart from when in the later months of my employment was required to pass on any shortfall investigations where the branch blamed the Horizon system to a Network team.
71. The start point of any investigation would always ideally be to obtain the branch's view (ideally in writing) on what had gone wrong, when, what the impact has been and to supply any evidence they had they felt might help their case.

72. I would then review the case within POL utilising POLFS, Credence, Horice and relevant teams within P&BA. I might also approach people in other parts of POL to include Service Delivery, Network and NBSC. I cannot recall exactly how I would approach the different case types but I did produce a generic case type approach for use prior to leaving the business.

73. Essentially the investigation was to initially find out what had happened. In many instances there was problem but not what was thought to be the issue in branch. For example if a branch had a loss or circa £100 they would typically search their transaction logs for transactions around this size. I do recall a fraud that hit branches after POL introduced a product which I believe was like a gift card. The product only allowed deposits to be made. Fraudsters would produce their card and ask to withdraw say £50. Branches would be unfamiliar with the product, find a button that related to the card and process the withdrawal. Most branches would quickly realise the transaction was requiring the branch to take cash rather than issue and decline the transaction. Some unfortunately did not notice and would see a £100 loss emerge and not be able to identify the cause.

74. Most branches balanced their branch routinely with little or no discrepancies. This made it easier to identify when discrepancies have occurred and allowed the opportunity to scrutinise transactional history in close detail. Unfortunately, some branches reported wild discrepancies over continuing weeks. Often, on close examination, it was clear that some branches were reporting they were balancing the

branch by removing or adding cash at their trading period end. As similar discrepancies would reappear straight away it was clear the cash had not been added/removed. This made it very difficult to identify the causes and times that actual problems had arisen.

75. Once the issue has been identified the next stage would be to determine where the cash was e.g. client, P&BA accounts, customer, stock/cash centre.
76. The next stage would be to determine whether the funds could be recovered. In most cases they could be and a compensating TC would be issued. I would not be able to recover funds from a customer for example.
77. Regrettably there were occasions when it was not possible for me to identify the cause of discrepancies. Even where branches routinely balanced well only to discover a loss within a limited period it might not be possible to identify any transaction that was not accurately recorded. The branch might then need to face the possibility in the absence of a transaction not having been recorded at all (which never arose to my knowledge) the discrepancy might well relate to cash being simply removed from or added to the till. In some cases that might relate to money moving to/from the retail side but some could involve theft. Where it was possible to identify a specific period a loss arose in I would routinely the cash movements on branch transaction logs (Horice) to ensure the discrepancy accurately reflected the difference between opening cash balance, cash transactions recorded



and final balance totals. No balancing anomaly ever arose in my investigations.

78. Where value might be added I would involve branches with the investigation. In most cases that would be to request specific evidence the branch might hold or to ask them to review transactional history within a specific timeframe. I do recall cases where subpostmasters would knock on a customer's door if I was able to identify a problem with a specific transaction.
79. I routinely discussed my cases with branches over the phone and on occasions this would lead to further lines of investigation.
80. TCs were issued with supporting evidence. My investigations would detail the evidence available and lay out the reason(s) why I would not be able to recover any missing funds. Often a satisfactory resolution was found by obtaining a wider perspective of actions and events and linking new data together. This was usually more productive than trying to disprove evidence.
81. I did have sympathy with branches in relation to the evidence available to them apart from transaction logs and Trading Statements that would be available in branch. This would have been even more difficult in the period following the roll out of Horizon on line when P&BA teams were typically in back log meaning many TCs were issued long after the event, giving branches little chance of recalling specific events.
82. Bar returning to a paper-based accounting system I could not see an alternate approach to suggest.

The dispute process

83. My letter to Gurnos Post Office in August 2010 would represent a typical response to a branch dispute.
84. I don't believe the letter suggests that a training gap caused a shortfall. It may well have been the reason why the branch repeatedly input the wrong figures from the ATM log into Horizon. Such cash discrepancies would then be corrected by TCs. The short term ATM cash discrepancies may well have reduced the visibility of cash leakages that appear to have happened.
85. Despite a site visit and comprehensive reviews of the branch's transactional records, no outstanding product errors, or cash unaccounted for were uncovered. My view was that there were no further areas of investigation open to me. The problem appeared to be one of cash disappearing from the branch. The relevant sentence, on reflection, was not well worded as it is possible that the funds were removed from the branch through some type of fraud or theft.
86. The subpostmistress would have had the opportunity to review ATM and Horizon records and confirm that the TCs issued had netted off the resultant discrepancy. This information would be available in branch. She would also be able to check transaction logs and the data entered into her branch trading statements.
87. My e mail to my colleague Robert Atkinson in 2012 suggests I had received some feedback around the dispute process and wanted to document roles and responsibilities. The communication does not suggest any change of approach and appears to be a routine business as usual piece of work.

88. In 2014 all areas of P&BA were required to produce process maps of their duties in a set format. Therefore, this was not a review as such but it did give managers an opportunity to ensure their processes were up to date and effective.

89. I did not carry out an audit at Kevin Palmer's branch. There was a designated Audit team who would carry out branch audits.

90. I may well have reviewed the POL, Lottery and branch records.

Essentially I would look at the scratch cards sent to the branch, the sales input to Horizon and the balancing stock total at the time of the audit. I cannot comment on the documentation provided by the office as I have not seen it since 2013. If the documentation held in branch indicated a problem with Horizon or Camelot, I would question why the branch did not raise the issue back in 2008 but instead continued to report scratch card holdings on Horizon that did not reflect actual stocks held in branch.

91. It appears as though the dispute from Lake Post Office related to a cheque TC. My response outlines why the TC was required to have been issued.

92. I also explained why a cash/cheque adjustment in relation to the cheque in question would have generated a cash gain that would offset the disputed TC.

93. As the TC was issued some time after the problem transaction, the gain should have shown clearly in the relevant trading period. Unfortunately, after reviewing the branches transactional and accounting records it became apparent that the branch routinely

balanced with significant discrepancies at most trading period ends. This suggested a lack of control and made it impossible to associate single errors/actions to trading period discrepancies. I was able to identify that over the previous months that the branch had made good cash gains (i.e. removed cash from the till) of £1,222.98. The cheque error under dispute would have been a part of these gains.

### **Prosecutions**

94. If I was asked to provide a witness statement to aid a prosecution I would have done so. Such a statement would outline any accounting discrepancies that had been deemed relevant to the case. A report would be effectively the same as would be produced as per a dispute.
95. I cannot recall the basis upon which Mr Ismay decided not to allow defence solicitors access to P&BA operations.

### **Civil Litigation**

96. If I was asked to provide a witness statement to aid a civil litigation I would have done so on the same basis as outlined above. In the case of Castleton I was asked by the POL solicitor to help obtain pay information. This did not fall under my remit but would be an example of trying to assist through the wide range of contacts I had.
97. Whilst I never pursued debt recovery, my role clearly supported the case for losses to be repaid. There would have been examples of branches suffering losses where I did not consider recovery action to be appropriate. Cases would generally fall into 2 categories.

98. The first type would be where POL's processes were not, in my opinion, fair to branches. For example, branches might incorrectly rem out stock to return to the Stock Centre causing losses when stock was not declared in the branch. The Stock Centre did not fully check all returns making it difficult to find evidence to support any subsequent claim from the branch.

99. Subsequently the process was amended to assume the branch was correct unless the Stock Centre could confirm the stock received had been fully checked and aligned to the rem out recorded by the branch. Another example would be around currency sales. A typical branch error would be for a customer to ask to buy some euros. The branch might then press "Buy" on Horizon instead of "Sell". This would result in a loss and currency holding discrepancy. It was simple enough to correct the error in branch by processing 2 sell transactions. However, this would result in a 2<sup>nd</sup> "Margin" value being paid to POL's currency provider leaving the branch with a larger loss than was proper to the error. A process change was negotiated to correct this anomaly.

100. The second type would be regarding losses that were clearly due to fraud. While in many cases branches could be seen to not follow basic processes, some frauds were new and innovative. Whilst several examples were considered sympathetically within POL leading to branch losses being written off there were some examples when I did feel branches were hard done by. I cannot recall a specific example of this.

Relationship with Fujitsu

101. Whilst working in Problem Management I had regular contact with Fujitsu. This was basically a one way communication whereby Fujitsu would alert POL to a Horizon problem, the impact, estimated fix time and subsequently provide updates to resolution. I did not have the technical knowledge or awareness of Horizon accounting functionality to identify issues that might not have been made clear to me at that time.
102. Working within P&BA I found ad hoc contact with Fujitsu very difficult. Access did become slightly easier towards the end of my employment. When we did work with the relevant personnel the outcomes were generally positive and efficient. There did remain protocols to follow which I did get pulled up upon when I tried to circumnavigate them.
103. Gareth Jenkins suggestions in May 2013 did not create a significant change in information access. The change proposed by Gareth provided me with access to a very useful piece of Horizon transactional data to support my investigations into one type of error dispute – card payment authorisations. It did open a door to obtain other potentially useful data.
104. The problem would be knowing what else might be there and what it could offer. I would estimate I only used this facility 5-6 times and only for that purpose.
105. The real change in obtaining data from Fujitsu came with the introduction of "Horice" which gave a limited number of POL personnel almost real time access to a branch's Horizon activity. The level of

detail was significantly greater than that obtained from Credence. As a result, I believe the standard of my dispute investigations and subsequent responses improved dramatically in relation to certain cases.

## Reflections

106. In hindsight there were several things I would have done differently. For example the Stock Centre and Currency issues could have been resolved quicker if I had pushed harder. I can't think what actions I might have taken that would have positively impacted this whole case. Whilst I had faith in the integrity of Horizon I was always comfortable with directing branches who claimed to have Horizon faults to the appropriate point. I was not aware of any branch that raised a dispute with me subsequently finding out their losses were caused due to Horizon errors.
107. I believe the 2 main causes of the problems lie within the POL culture (that existed widely within the business in not supporting sub postmasters well enough) and Fujitsu's reluctance to allow POL access to Horizon data (either in enough detail or earlier)
108. I was shocked on joining POL to discover that losses established within branches were widely assumed, and prosecuted, based on sub postmaster theft. Whilst I supported the view that branches were responsible for their losses (where it was not possible to identify and recover) it seemed clear to me that in many cases losses were due to theft was carried out by others with access to the

POL cash, customer fraud or, rarely, branch incompetence. Branches should have been given assurance that losses reported in a timely manner would be investigated and operational procedures amended to help identify where a problem was.

109. I cannot fairly say whether the roll out of Horizon on Line should have been delayed but clearly many branches struggled in the early stages and support from NBSC and P&BA was largely inadequate due, I believe, to inadequate training and project accuracy.

110. While not being directly involved with the Second Sight investigation it seemed odd to stop their work when it became evident their findings were not in line with POL expectations.

111. POL's contract with Fujitsu should have been drawn up differently. I do believe this was due in part to both parties' apprehension with POL's limited technical experience.

**Statement of Truth**

I believe the content of this statement to be true.

Signed:

**GRO**

Dated:

26/12/22