

**Witness Name:** Jarnail Singh

**Statement No:** 1

**Ref:** WITN04750100

**Dated:** 6 October 2023

## POST OFFICE HORIZON IT INQUIRY

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### FIRST WITNESS STATEMENT OF JARNAIL SINGH

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I, Jarnail Singh, will say as follows:

1. I am providing this statement following two requests for information dated 22 June 2023 and 18 August 2023, pursuant to Rule 9 of the Inquiry Rules 2006, regarding matters falling within Phase 4 of the Inquiry: action taken by Post Office Ltd against Subpostmasters.
2. The requests contained a combined total of 224 questions, which I have addressed below. Some of the questions are centred around cases or subject matters to which I had limited involvement and the events of which were over nearly 20 years ago. I have therefore found it difficult at times to recall detailed information and have had to regularly rely on the information contained in the documents given to me by the Post Office Horizon IT Inquiry ("the Inquiry") as part of the Rule 9 request. However, this statement

is made to the best of my recollection and where I cannot remember something or have had to rely on a document, I have made it clear.

3. I would also like to take this opportunity to express my sympathy to all subpostmasters who were wrongly accused of offences due to the Horizon IT system. As a criminal prosecutor, I always do my best with the knowledge and evidence that I have in front of me and at the time of each sub-postmaster case, I followed the relevant codes, policies and procedures and genuinely thought that I was doing the right thing. I was therefore incredibly shocked and saddened when I learnt that the subpostmasters who were prosecuted were not at fault.
  
4. I can confirm that I am represented and have had legal assistance in writing this statement. When seeking to obtain legal assistance, I was assisted by the Post Office with the initial stage of confirming the availability of insurance coverage, to cover the associated legal costs.

## **BACKGROUND**

5. I have been asked to set out a summary of my career and qualifications. I have attached a copy of my curriculum vitae, which provides these details (WITN04750101).

6. I was a senior lawyer in the Criminal Law Team (“CLT”) at the Royal Mail Group Ltd (“RMG”) and later at Post Office Ltd (“POL”). I joined the RMG as a legal executive in December 1989 and then, upon qualification in around 1992, I became lawyer and was subsequently promoted to a senior lawyer in the CLT. At RMG, I would deal with criminal prosecutions, the relevant cases of which are given in this statement. On 1 April 2012, I was transferred to POL.
7. When I transferred to POL, I was the only in-house criminal lawyer and POL contracted all of their criminal prosecutions out to Cartwright King solicitors (“CK”) who took over full responsibility for the lifetime of a case. At this point, my role in relation to criminal prosecutions was limited. I would provide input where requested and was copied into case correspondence for information. However, in the main, I acted as a point of contact between POL and CK and would request or forward information as and when required. Although I would read the advice given by CK, I never made the decision as or when to prosecute and under what charges.
8. I left POL around March 2015. I subsequently moved into commercial / residential law.

**POLICIES / PRACTICES IN PLACE AND THE CRIMINAL LAW TEAM'S ROLE  
RELATING TO RELEVANT PROSECUTIONS**

9. The below gives an account of the policies and practices in place and the CLT's role relating to the prosecution of subpostmasters.

10. By way of overview as to the procedure when criminal prosecutions were conducted at RMG, following an investigation, an Investigation Officer within RMG would send a 'green investigation file' to the CLT. The investigation file and its papers would then be reviewed by the head of the CLT and the file would be allocated to a criminal lawyer within the team to provide advice on prosecution. Each case would be considered in accordance with the two stages of the Full Code Test within the Code for Crown Prosecutors ("the Code") and RMG's own internal policies and procedures on prosecuting cases. I cannot comment on the procedure for cases which were dealt with by CK.

**The rationale behind the practice of bringing private prosecutions**

11. At the time of my employment at both RMG and POL, all potential cases were investigated and prosecuted by POL / RMG, rather than being referred to the Police or Crown Prosecution Service. I was not involved in the rationale behind the reasoning for this as it was put in place long before I started, but I was aware that this was the common practice with other public

services, such as the Department for Work and Pensions or HM Revenue and Customs.

Policies governing prosecution and charging decisions and the conduct of prosecutions

12. In consideration of the policies governing prosecution and charging decisions, and the conduct of prosecutions, I have reviewed the following documents:

- i. Post Office Internal Prosecution Policy (Dishonesty) (December 1997) (POL00030659);
- ii. Paragraph 3.3 of the Investigation and Prosecution Policy (March 2000) (POL00031012);
- iii. SO2 Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (1 December 2007) (POL00030578), which appears to be substantially the same as the policy of the same date with a variation on the title (POL00104812) (see, in particular, section 3);
- iv. Royal Mail Group Prosecution Policy (version 2.1, October 2009) (POL00031011);
- v. Post Office Ltd – Security Policy – Fraud Investigation and Prosecution Policy (version 2, 4 April 2010) (POL00030580);
- vi. Post Office Ltd Financial Investigation Policy (4 May 2010) (POL00030579);

- vii. Royal Mail Group Security - Procedures & Standards – The Proceeds of Crime Act 2002 & Financial Investigations (version 1, September 2010) (POL00026573);
- viii. Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (version 1.1, November 2010) (POL00031008);
- ix. Royal Mail Security – Procedures and Standards - Prosecution Decision Procedure (version 2, January 2011) (POL00030598);
- x. Post Office Ltd Financial Investigation Policy (version 2, February 2011) (POL00104853);
- xi. Post Office Ltd Anti-Fraud Policy (February 2011) (POL00104855);
- xii. Royal Mail Group Prosecution Policy (version 3.0, April 2011) (POL00030685);
- xiii. Royal Mail Group Policy Prosecution (S3) (created September 2008, version 3 effective from April 2011) (POL00030800);
- xiv. Post Office Prosecution Policy (version 1.0) (effective from 1 April 2012) (POL00031034);
- xv. Post Office Limited: Internal Protocol for Criminal Investigation and Enforcement, (undated but understood to have been produced in 2012) (POL00104929);
- xvi. Appendix 1 - POL Criminal Investigations and Enforcement Procedure (flowchart), (undated but understood to have been produced in 2012) (POL00105226);
- xvii. Post Office Prosecution Policy England and Wales (effective from 1 November 2013) (POL00030686);

xviii. Post Office Limited Prosecution Policy for England and Wales (version 1, 22 January 2016) (POL00030811).

13. I can confirm that during my time as in-house criminal lawyer, I was familiar with the policies listed above save for the final document listed as this post-dates my employment with POL. At the time, I was primarily concerned with the Prosecution Policy, but less familiar with the other policies. I can recall that when we drafted the initial advice, we did so from a template, which prompted you to review, stage by stage, every evidential aspect of the Prosecution Policy and Disclosure Policy.

14. I was not involved in contributing or developing any of the policies listed above. I believe that on the separation of RMG and POL, POL adopted all of RMG policies.

15. I am described as the owner of the 'Post Office Prosecution Policy' (version 1.0) (effective from 1 April 2012) (POL00031034). By being 'owner' of a prosecution policy, it means that I adopted the policy on behalf of POL on its separation from RMG.

16. It was the policy of POL to prosecute those suspected of committing theft, fraud and / or false accounting, as it had been the policy of RMG beforehand. The aim and rationale behind this was both to hold the offender to account and to deter potential offenders. POL would, however, only

prosecute if they were satisfied that the Full Code Test in the Code had been met.

17. In terms of the organisational structure of the CLT, I can recall that around 1995 the structure was: Head of the Criminal Law Team, 7/8 criminal lawyers, 3 legal executives, 3 support staff and 5 secretaries. To be clear, I was one of the criminal lawyers.

18. The structure subsequently changed gradually over time with people leaving and was reduced to: Head of CLT, 3 lawyers, 2 legal executives, 2 secretaries and 1 admin staff. To confirm, when RMG and POL separated on 1 April 2012 and I was transferred to POL, I was the sole in-house criminal lawyer. It was at this point that POL contracted CK to prosecute on behalf of POL.

19. At RMG, investigations were carried out by the RMG Investigations and Security Team. I note that the Inquiry have referred to a 'Fraud Team'. From memory, the Investigation and Security Team and the Fraud Team are one and the same and therefore, going forward I shall refer to them as the Investigation and Security Team.

20. Once received, the investigation papers (green sleeve file) were passed to CLT who would assess the evidence and provide advice in relation to prosecution and charges. The decision to prosecute was taken by the Investigation and Security Team, for those cases where there was a



decision to prosecute. If the case was local (in or around London), CLT would continue to deal with the case and occasionally I would do the advocacy for the administrative hearings in the Magistrates Court. If the case was further afield, CLT would contract one of the agents on their panel to deal with the case for them.

21. The people responsible for supervision and conduct of prosecutions were the Head of Security and Head of the CLT. Counsel, who was instructed on the case and the lawyer with conduct over the case, would also keep it continuously under review in accordance with the Code.
22. I do not know what qualifications or training the Head of Security or Head of CLT had although I can recall that Counsel and agents for each case would have had training on the workings of the Horizon IT system. I also attended training on the Horizon IT system, first in the late 90s and later in 2012.
23. At RMG, the Head of CLT and the lawyer dealing with that particular case, was responsible for supervising and reviewing the conduct of the prosecution. At POL, the supervision and review of a case was done entirely by CK although they would occasionally ask for my input.
24. I cannot recall that the Post Office policy regarding prosecution of Crown Office employees was any different from the policy and practice regarding prosecution of sub-postmasters and their managers / assistants.

25. I can confirm that I have reviewed the Separation Project – Criminal Investigations Policy for Post Office Ltd (POL00104900) and the Prosecution Policy Paper dated January 2013 (POL00039969).
26. These would have been used by the Investigation and Security Team when conducting investigations. There were no changes to the policies when POL and RMG separated as I recall that POL adopted all of RMG's prosecution policies.
27. I can confirm that I am the 'one in house Criminal Lawyer' referred to, at paragraph 2.4 of the January 2013 Prosecution Policy Paper (POL00039969).
28. I worked closely with Martin Smith and Simon Clark (both of CK) and we would discuss any cases as and when needed. However, I was more involved from an administrative, rather than legal, perspective.
29. I have been asked to describe the 'network of external legal agents and Counsel' used to manage the prosecution process. These were used by RMG and I can recall that we had a panel of agents throughout England, Wales and Scotland to deal with cases when we didn't have the resources to deal with them or if the case was located a long way away from London. I cannot recall the exact number and full list, but I remember that the main Counsel chambers were Bell Yard Chambers in London, John Dove in Birmingham (Solicitor advocate) and Cardiff Chambers. From 2012

onwards, POL used CK exclusively who had their own in-house Counsel and lawyers.

30. I was not involved in the analysis conducted by POL and referred in the Prosecution Policy Paper dated January 2013 (POL00039969).

Involvement of the Criminal Law Team in advising on investigations

31. I did not have any involvement into the input or formulation of any policies or guidance. At POL, previous RMG policies and guidance were simply adopted. Due to my lack of involvement, I cannot confirm or deny whether CLT approved advice on the application of relevant codes of practice issued under statute guidelines, case law and any relevant material.

32. I do not know whether the CLT had any role in the provision of training to members of the Investigation and Security Team involved in criminal investigations, although I personally did not give any training to the Investigation and Security Team when I was in RMG. However, on separation of the businesses, I made arrangements with CK to provide training for the Investigation and Security Team.

33. When I was at RMG, my advice memos to the Investigation Team would give advice as to what additional witness statements/evidence were needed, but beyond this I cannot recall providing any advice on particular cases as to what investigations to make or lines of enquiry to pursue.

However, other members of the team may have done so. I cannot recall providing any advice on this when I was at POL, although CK may have done so.

Guidance provided to the Security Team on the conduct of investigations

34. I can confirm that the Inquiry have provided me with, and I have reviewed, the following documents in answering their questions on this subject matter:

- i. The Casework management document (POL00104747 and POL00104777)
- ii. David Posnett's email dated 23 May 2011 (POL00118096) and the documents contained within the attached compliance zip file (POL00118108, POL00118109, POL00118101, POL00118102, POL00118103, POL00118104, POL001181105, POL00118106 and POL00118107)
- iii. David Posnett's email dated 29 May 2011 (POL00115665) and the documents contained within the compliance zip file (POL00115666, POL00115667, POL00115668, POL00115669, POL00115670, POL00115671, POL00115672, POL00115673 and POL00115674).
- iv. David Posnett's email dated 27 April 2012 (POL00118110) and the attachments (POL00118120, POL00118121, POL00118122, POL00118123, POL00118124, POL00118125, POL00118126, POL00118127, POL00118128).

- v. David Posnett's email dated 18 December 2012 (POL00118289) and the indices attached (POL00118290 and POL00118377)
- vi. The email dated 28 July 2016 (POL00118129) and the documents contained within the attached compliance zip file (POL00118130, POL00118131, POL00118132, POL00118133, POL00118134, POL00118135 and POL00118136)

35. At the outset, I would like to flag that I was not involved in any guidance provided to the Security Team on the conduct of investigations and had no input into it at all. My comments below are based on a review of the documents.

36. I cannot recall either the 2000 or 2002 version of the Casework Management Document. I did not have any input into these documents and I was not involved in the development, management or amendment of them. My knowledge is that it was the Information and Security Team who would have been responsible for them and would have used them.

37. I did not deal with these documents and the instructions / guidance given in them was for the Security Team as part of their training as to how to put investigation reports together. My understanding of them now is therefore not based on any prior knowledge. I have reviewed them and understand that they are giving instructions as to the content and presentation of Investigation Reports.

38. As to the relevance of these instructions, in relation to Post Offices' disclosure obligations, my view is that the instructions clearly required investigators to put the separate report on Form CS006D and possibly CS6006E when reviewing the case. My role would have then been to review those documents and decide whether they were disclosable or not. Had the documents disclosed Horizon bug errors and defects, my duty was to disclose these documents to the Defence as they were documents which would undermine the prosecution case and assist the defence case.
39. At the time the suite of compliance documents contained within the compliance zip file was circulated (listed at 'ii' above), I considered their status as guidance, in that I understood that their purpose was to be used as guides, given to investigators by senior managers of the Security Team. To my knowledge and recollection, the CLT had no input and I, personally, certainly did not have any input into them.
40. There are two documents, both entitled 'Guide to the Preparation and Layout of Investigation Red Label Case Files. Offender report and Discipline reports' (POL000118101 and POL00115671). As to how these relate to the Offender Report Template (POL00118102), my understanding of paragraph 2.15 (on p.10) in the first of these documents (POL00118101), is that a comprehensive list of all failures in security, supervision, procedures and product integrity must be highlighted bold in a Suspect Offender Report. I understand that both documents give guidance as to the preparation of Suspect Offender Reports. I therefore assume that these documents

informed the content and creation of the Offender Report Template. I do not feel able to comment on these documents beyond what is stated in them as I do not recall them.

41. The Inquiry refers to the email of 23 May 2011 (POL00118096) and email of 29 March 2012 (POL00115665) as my emails. However, these were emails sent by Dave Posnett and I was not a recipient of either.

42. I had no involvement in drafting the documents entitled identification codes (POL00118128) attached to David Posnetts' email of 25<sup>th</sup> May 2011 (POL00118128) and 29<sup>th</sup> March 2012 and (POL00118131) attached to email dated 28<sup>th</sup> July 2016.

43. I cannot say why the Security Team investigators were instructed to assign identification codes to suspected offenders as I was not part of any decision or conversation in this matter. I cannot recall reviewing the document entitled 'Identification Codes'.

#### Process for prosecution and charging decisions

44. The below considers the process that was followed by POL/RMG in relation to prosecution and charging decisions once an initial investigation had been conducted by the Security Team. In answering the Inquiry's questions around this subject matter, I have reviewed the following documents:

- i. Section 6 of “Post Office Internal Prosecution Policy (Dishonesty)” (December 1997) (POL00030659);
- ii. Paragraph 3.3 of the “Investigation and Prosecution Policy” (March 2000) (POL00031012);
- iii. Paragraph 3.2.9 of the “Royal Mail Group Ltd Criminal Investigation and Prosecution Policy” (1 December 2007) (POL00030578, which appears to be substantially the same as the policy of the same date with a variation on the title at POL00104812);
- iv. Section 4 of the “Post Office Ltd Fraud Investigation and Prosecution Policy” (4 April 2010) (POL00030580);
- v. Section 5 of “Royal Mail Security – Procedures and Standards - Prosecution Decision Procedure” (version 2, January 2011) (POL00030598);
- vi. Section 5 of “Royal Mail Group Prosecution Policy” (version 3.0, April 2011) (POL00030685);
- vii. Section 4 of “Royal Mail Group Policy Prosecution (S3)” (created September 2008, version 3 effective from April 2011) (POL00030800);
- viii. Section 4 of “Post Office Prosecution Policy” (version 1.0) (effective from 1 April 2012) (POL00031034);
- ix. Appendix 1 to “Post Office Limited: Internal Protocol for Criminal Investigation and Enforcement”, (undated but understood to have been produced in 2012) (POL00104929);
- x. “Appendix 1 - POL Criminal Investigations and Enforcement Procedure (flowchart)”, (undated but understood to have been produced in 2012) (POL00105226);



- xi. "Security Operations Casework Review" (4 February 2013)  
(POL00105223);
- xii. Paragraphs 3.1 to 3.6 and 4.1 to 4.2 of "Post Office Prosecution Policy  
England and Wales" (effective from 1 November 2013)  
(POL00030686);
- xiii. Section 6 of "Post Office Limited Prosecution Policy for England and  
Wales" (version 1, 22 January 2016) (POL00030811).

45. The 'nominated decision maker' within the Security Team was responsible for making prosecution and charging decisions in respect of subpostmasters, managers, assistants and Crown Office employees alleged to be responsible for shortfalls shown by data from the Horizon IT system. At POL, the person responsible for this was the Head of Security, John Scott. This decision would be taken after seeking input from the CLT and subsequently by CK when they took over conduct of criminal prosecutions.

46. The legal advice and draft charges would be drafted by CLT/CK and sent to the Investigation and Security Team. The decision maker would then read the advice and decide, at that stage, whether or not to accept the advice and prosecute. If they decided to proceed, they would get the Investigation Officer to issue the summons at the local Magistrates' Court.

47. I cannot comment as to what training or qualifications all those providing legal advice on prosecution, draft charges and charging decisions had, but

certainly within the CLT everybody was a qualified lawyer as far as I can recall.

48. I cannot recall whether those involved in investigating a suspected offence ever input into advice on whether the test for prosecution was met. However, any case that I looked at, I would have considered in line with the Code and Post Office policies.

#### The test applied

49. The below considers what test was applied by those making prosecution and charging decisions. I can confirm that in answering the Inquiry's questions on this, I have reviewed the following documents:

- i. Section 5 of "Post Office Internal Prosecution Policy (Dishonesty)" (December 1997) (POL00030659);
- ii. Paragraph 3.2.9 of "Royal Mail Group Ltd Criminal Investigation and Prosecution Policy" (1 December 2007) (POL00030578);
- iii. Section 6 of "Royal Mail Group Prosecution Policy" (version 2.1, October 2009) (POL00031011);
- iv. Section 4 of "Post Office Ltd – Security Policy – Fraud Investigation and Prosecution Policy" (version 2, 4 April 2010) (POL00030580);
- v. Section 4 of "Royal Mail Security – Procedures and Standards - Prosecution Decision Procedure" (version 2, January 2011) (POL00030598);

- vi. Section 6 of “Royal Mail Group Prosecution Policy” (version 3.0, April 2011) (POL00030685);
- vii. Section 5 of “Royal Mail Group Policy Prosecution (S3)” (created September 2008, version 3 effective from April 2011) (POL00030800);
- viii. Section 5 of “Post Office Prosecution Policy” (version 1.0) (effective from 1 April 2012) (POL00031034);
- ix. Paragraphs 3.1, 3.2 and 4.1 to 4.7 of “Post Office Prosecution Policy England and Wales” (effective from 1 November 2013) (POL00030686);
- x. Section 6 of “Post Office Limited Prosecution Policy for England and Wales” (version 1, 22 January 2016) (POL00030811).

50. I cannot comment on others, but I can confirm that I would always consider the evidential and public interest test in reviewing and drafting my initial advice and throughout the subsequent lifetime of a case. In my view, the test to be applied in making a prosecution/charging decision was adequate.

51. At the outset, legal advice was all given internally by CLT / CK. When the matter was committed to the Crown Court, once instructed, Counsel were asked to draft the indictment and in doing so, look at the summons, and also to provide advice on evidence. Essentially they would revisit and review the whole case.

52. When I was asked to advise on a case, I would that the advice had regard to both the Code and relevant POL policies. It was a matter of policy that all

advice and decisions were made in line with the public interest and evidential tests of the Code.

#### The conduct of prosecutions

53. When conducting a prosecution, during my time at both RMG and POL I was alive to all of my responsibilities and duties under relevant legislations, codes, policies and principles including, but not limited to:

- i. The Code (and related CPS guidance)
- ii. Attorney General's Guidelines on Disclosure
- iii. SRA Standards and Regulations
- iv. Internal policies and procedures as listed at paragraph [15] above
- v. Criminal Procedures and Investigations Act 1996

54. Initially, RMG had conduct of private prosecution and then, on separation of the businesses, this was CK. The role of the agents was to attend Court on behalf of the RMG and conduct the prosecution.

#### Disclosure

55. The Polices would incorporate the relevant legal legislations, codes, policies and principles and give guidance on how to comply with them.

56. I was not involved in and therefore cannot comment on, what guidance was given in the RMG / POL policies about disclosure from third parties, such as Fujitsu. Any disclosure from a third party would have been requested from the Investigation Officer who was assigned to that case.

57. As to my understanding of disclosure obligations, I am aware of the obligations on a prosecutor to ensure that all relevant disclosure is given to the defence, including that which may undermine the prosecution case. The duty to review disclosure and subsequently disclose where necessary, is ongoing.

58. I have been asked whether the individual(s) who held the role of disclosure officer also held the role of Investigation Officer and / or decision maker. I am unable to answer this question as I have no personal knowledge.

59. In terms of disclosure when I was at CLT, an individual from the Investigation and Security Team would prepare a disclosure schedule with a list of the relevant and appropriate documents. This would be sent to CLT, as part of the initial papers sent with the investigation report. The CLT lawyer who received the papers, including me if I was allocated the file, would review the disclosure and check that everything in it was relevant and disclosable. If I felt that anything was missing, I would request it and, once satisfied, serve the disclosure on the Defence as appropriate. My disclosure duty was ongoing and therefore if I received or was made aware of a relevant document at any point in the lifetime of a case, I would disclose it

as appropriate. I would also deal with any disclosure requests received from the Defence. To be clear, I was never the disclosure officer, as this was the role of somebody within the Investigation and Security Team.

60. I have been asked whether the individual(s) who held the role of Investigation Officer, officer in charge and / or disclosure officer, also made decisions about the conduct of prosecutions. Due to lapse of time, I cannot confirm or deny whether this was the case or not. However, if the Investigation Officer had made the decision on conduct of prosecutions then I would have had concerns about that.

61. I have been asked what advice I or the CLT more widely, gave to investigators from the Investigation and Security Team about the disclosure obligations in POL. I was the only in-house criminal lawyer at POL at the time and I cannot recall specifically giving advice on disclosure obligations to the Information and Security Team. However, had I been asked to give such advice, I am confident that I would have emphasised the importance of complying with the disclosure obligations and that it was a ongoing obligation. I cannot confirm or deny whether CK provided such advice on disclosure to the Investigation and Security Team.

62. I never dealt with third parties and so my role never included giving any advice in relation to disclosure to third parties. The only exception to this was in the case of Mrs Misra, when the Security and Investigation Team asked me to obtain answers raised by the Defence about the functioning of

the Horizon system and I contacted the Head of Legal at Fujitsu to escalate this request. Further information on this is given below and the contact did not include giving any advice on disclosure, other than to request it.

63. Once a case was committed to the Crown Court, Counsel were briefed to draft the indictment and provide advice on evidence.

64. When I was at RMG, I did not seek any external advice on the Horizon IT system, with the exception of the case of Mrs Misra.

65. Once the Defence Case Statement or Defence Statement were received, I would ensure that it was dealt with appropriately and that any further disclosure that was raised, was also disclosed where relevant. I would ensure that the statements and enclosures were sent to Counsel to advise on and the Investigation Officers to deal with and provide. This was before separation of the businesses. On separation, CK took over control of the disclosure as well as all aspects of prosecution.

66. In addition and as noted in the cases below, for example the case of Mr Wilson, where potential issues were raised about the Horizon IT system, I would always request a witness statement to address the IT issues. However, as happened in Mr Wilson's case, the sub postmaster pleaded guilty to the false accounting offence while the collation and service of such further evidence was still pending.

67. I cannot provide any further comments where it was alleged in a Defence Case Statement or Defence Statement that a discrepancy was attributed to problems with the Horizon IT system as, other than the case of Mrs Misra, I cannot recall dealing with any cases where this was alleged.

### Experts

68. In the cases that I personally dealt with, no experts were instructed and I was not made aware by any other members of CLT or external agents, of any experts being instructed in respect of any other cases either.

69. In the case of Misra, the Defence expert Report raised questions and I contacted the Investigation and Security Team to ask whether they could answer these questions. I was told that the request needed to be made in writing and it could take weeks for a response. I was worried that the normal systems and procedures for obtaining information from Fujitsu would be too slow and so I also contacted David Jones, Head of Legal at Fujitsu, to escalate the request so that it would be dealt with as quickly as possible to comply with the Court Order. Subsequently, Gareth Jenkins was put forward to deal with the Defence's requests as someone who was in a position to deal with the issues raised by the Defence expert, but I understand that his role was initially limited to that of a lay witness who knew the Horizon system well. As far as I can recall the Post Office did not seek to rely on him as an expert witness, or at least not initially. Subsequently, due to his expertise and qualifications, the Court considered him an expert.



70. Document UKGI00015008 references a meeting which I attended with Gareth Jenkins, Warwick Tatford and John Longman in October 2010. I do not recall this meeting or ever discussing Gareth Jenkins' witness statement with him. As far as I recall, I had very limited involvement with Mr Jenkins. I cannot recall any discussions where he was informed of his duties to the Court, although I would have assumed Counsel would have informed him of the same.

71. I am not aware of and I do not recall any policy or guidelines in place regarding the provision of evidence by employees of Fujitsu.

72. Given that the Horizon IT system was a unique system, I felt that the questions from the Defence should be answered by somebody who knew the system well. Mr Jenkins was put forward as such a person and my understanding was that he had the most experience and knowledge of the system to provide full answers and analyse the data in full and I therefore considered him to be an appropriate witness. I understood that it was made clear that Mr Jenkins was an employee of Fujitsu. I knew that his Section 9 statement told him that he had to be truthful otherwise he would be liable for prosecution. With the benefit of hindsight, I can see that it would have been more appropriate for somebody from outside of the organisation to have been utilised who could have been relied on as an expert witness. However, I feel that it would have been difficult to find somebody who was an independent expert, who had the experience and knowledge of the Horizon

IT system, but did not work at Fujitsu. I did not feel that a person without such knowledge or expertise of the Horizon IT system would be in as good as position to assist the court as a lay witness with that specific knowledge.

Criminal enforcement proceedings

73. I have been asked in what circumstances steps were taken to restrain a suspect's assets by criminal enforcement methods such as confiscation proceedings. I am unable to answer this question as the decision to start confiscation proceedings was made by the Confiscation Department.
74. I have also been asked who decided whether criminal enforcement proceedings should be pursued and what factors were considered when making decisions around this. Again, decisions as to whether enforcement proceedings should be pursued were made by a different department and therefore I am unable to comment on this.
75. I have also been asked about the process that was followed by the Financial Investigation Unit and what part the CLT played in this process in criminal enforcement proceedings. In answering this question, I have reviewed the Financial Investigation Unit process documentation (POL00084988 and POL00084989).
76. My understanding is that when a sub postmaster was found guilty, repayment directions were given by the Court. Counsel would forward these

to CLT who would make sure that they were complied with by the Defence. If enforcement proceedings were needed because the directions were not complied with, the Investigation and Security Team would approach us and we would make the appropriate application the Court. To clarify, this was before the separation of the businesses. When the businesses separated, enforcement proceedings were dealt with by CK.

### **INVOLVEMENT IN CRIMINAL PROSECUTION CASE STUDIES**

77. The below deals with the following cases in turn:

- i. R v David Blakey
- ii. R v Suzanne Palmer
- iii. R v Susan Rudkin
- iv. R v Julian Wilson
- v. R v Seema Misra
- vi. Action against Joan Bailey
- vii. R v Lynette Hutchings
- viii. R v Grant Allen
- ix. R v Angela Sefton and R v Anne Nield
- x. R v Khayyam Ishaq

78. Before I begin, I would like to express my deepest sympathies to each and every sub postmaster whose case I dealt with and to confirm that I have read all of their Impact Statements. I took my role as a criminal prosecutor

seriously and always thought that I was following the correct course of action based on the information and evidence I had in front of me. To learn that the Horizon system was not reliable and that these sub postmasters were wrongly convicted is deeply saddening. In particular, I would like to express my deepest sympathies to Julian Wilson's wife, upon learning that Mr Wilson passed away before his conviction was overturned.

R -v- David Blakey

79. To assist me in answering the Inquiry's questions in relation to this case, I have considered the following documents:

- i. The Record of Tape Recorded Interview with David Blakey dated 13 May 2004 (POL00044830 (part 1) and POL00044831 (part 2));
- ii. The summary of key points from an interview with Gillian Blakey (POL00044829);
- iii. The Investigation Report dated 25 May 2004 (POL00044818);
- iv. The Notification of Proceedings to Police forms relating to Mr Blakey (POL00044821 and POL00044822);
- v. My memo to S & A Casework dated 23 June 2004 (POL00044835).

80. I can confirm that I was the solicitor who had conduct of this case for POL.

81. I first become involved in the case of Mr Blakey when the file was allocated to me by the Head of CLT. The Head of CLT would receive the file from the

Investigation and Security Team, review the investigation papers and evidence relating to the case, and allocate it to a member of the CLT which, in this case, was me.

82. Normally, I would get involved in a case around 2 weeks before providing the advice. From the documents, it appears that this would have been around June 2004 as per my advice to S and A case work dated 23 June 2004 (POL00044835).

83. Due to the passage of time, I cannot recall what papers were considered and were before me when I wrote this advice. However, in principle, an ideal file should contain the investigation report, tapes of recorded interviews, audit report, disclosure schedule, contract of the sub-postmaster and witness statements, including one giving an account of the operation of the Horizon system.

84. My advice was written prior to the issue of any criminal proceedings against Mr Blakey.

85. As with all cases, in giving my advice, I would apply the two-stages of the Full Code Test of the Code; the evidential test and the public interest test. My advice would be drafted from a template advice note which would give a list of the factors that I needed to take into consideration when applying this test. For example, when considering if prosecution was in the public interest, I would look at the period of offending, any admission and the

amount of loss that had incurred. I also recall that the Post Office Policy was contained in the template advice so that I could easily run through and apply it.

86. My advice (POL00044835) states that, in my opinion, there is sufficient evidence to afford a realistic prospect of conviction. My assessment of the evidence is that there was a low prospect of securing a conviction for theft and a high prospect for false accounting. It notes that Mr Blakey has not made any admissions of theft and I therefore identify that further evidence is needed, in particular from staff members.

87. I cannot recall the name, but an individual within the Investigation and Security Team who was responsible for making the decision for prosecutions, would have authorised the prosecution of Mr Blakey.

88. Due to the passage of time, I cannot recall who made the charging decision in this case. However, it would not have been the CLT as our role did not involve charging the individual. Although the charges were drafted by us, it was for the Investigation and Security Team to make the decision as to whether or not they accepted the drafted charges and, ultimately issue summons.

89. There was no Horizon data or ARQ logs requested from Fujitsu in this case. However, the statement from Jane Kay (POL00044825) sets out the workings of the Horizon system.

90. I have considered the draft Schedule of Non-Sensitive Unused material (POL00044817). I cannot recall this document but it is likely that I would have reviewed it when I provided the advice. As detailed above, the disclosure schedule would usually be sent with the initial investigation report for the lawyer to review when they provided the advice.

91. Due to the passage of time, I cannot recall who the disclosure officer was in this case.

92. My role in relation to disclosure was initially to review the disclosure schedule and to confirm that all the material disclosed was relevant and that there were no missing documents that I was aware should be disclosed. The schedule would then have been sent to the Defence along with the evidence. As disclosure is an continuous obligation, I had an ongoing obligation to review disclosure throughout the case. However, I cannot recall specifically whether any additional disclosure was disclosed in the lifetime of this case.

93. In respect of what witness evidence was provided in this case, I can confirm that I have reviewed the following:

- i. The unsigned witness statement of Glen Morris dated 23 November 2004 (POL00044819);

- ii. The unsigned witness statement of Paul Whitaker dated 24 November 2004 (POL00044824);
- iii. The unsigned witness statement of Jayne Kaye dated 18 November 2004 (POL00044825);
- iv. The unsigned witness statement of Natasha Beck dated 18 November 2004 (POL00044826);
- v. The unsigned witness statement of Patricia Brown dated 15 November 2004 (POL00044827);
- vi. The unsigned witness statement of Samantha Callaghan dated 15 November 2004 (POL00044828).

94. These witness statements were obtained to address issues including the fact that it was Mr Blakey who was responsible for entering the data on the Horizon system, the workings of the system and that no other staff had actually stolen money from the Post Office or falsified the Post Office accounts.

95. The purpose of obtaining each of these witnesses was as followed:

- i. Glen Morris (POL00044819) provided evidence in relation to the audit he carried out which proved that there was a shortage of cash at Mrs Blakey's Post Office.
- ii. Paul Whittaker (POL00044824) was the Investigation Officer who carried out an interview under caution of both Mr and Mrs Blakey and provided evidence in relation to the same.



- iii. Jane Kay (POL00044825) was a retail manager at a Post Office store and gave evidence as to how the Horizon system worked.
- iv. Natasha Beck (POL00044826) was a Post Office Clerk and gave evidence as to her role at a sub Post Office.
- v. Samantha Callaghan (POL00044828) was a member of staff at Riby Square in Grimsby and gave evidence confirming that it was Mr Blakey who would enter the information on the Horizon system.

96. In reflecting on the way that the investigation and prosecution was conducted by the Post Office and the outcome of the case, I have reviewed the following documents as provided by the Inquiry:

- i. The memo from Phil Taylor to Paul Whitaker dated 24 March 2005 (POL00044357);
- ii. The judgment of the Court of Appeal in Josephine Hamilton & Others v Post Office Limited [2021] EWCA Crim 577 (POL00113278) (in particular, paragraphs 347 to 352).

97. It is apparent that the Court of Appeal have accepted that Mr Blakey was wrongly convicted and for that, I can only apologise and express my sympathies. Had I become aware of any information/evidence or had knowledge, at any stage of the prosecution case, that the prosecution should not continue, I would have flagged this and advised POL and the Court to discontinue and offer no evidence in respect of the charges faced by Mr Blakey.

98. The judgment of *Josephine Hamilton and Others v Post Office Limited* [2021] (POL000113278), paragraphs 347 – 352 note the case of Mr Blakey. In particular, paragraph 351 notes:

*“POL accepts that this was an unexplained shortfall case and that evidence from Horizon was essential to Mr Blakey’s case. There is nothing to indicate that any ARQ data was obtained at the time of the criminal proceedings. There was no evidence to corroborate the Horizon evidence. There was no investigation into Horizon reliability. There was no proof of an actual loss as opposed to a Horizon-generated shortfall.”*

99. From my recollection and from reviewing the documents, the workings of the Horizon system were never raised as an issue and ARQ data was never requested by the Defence. I cannot comment on any investigation as this would have been carried out by the Investigation and Security Team, prior to me receiving the file.

100. Mr Blakey was represented by solicitors and Counsel who were entitled to request any evidence that they needed to support his defence. In addition, the Defence are able to make a Section 8 application under the Criminal Procedure and Investigations Act 1996 for disclosure should his legal representatives have thought that evidence was being withheld from him. Mr Blakey pleaded guilty and no such a request was made.

101. As with all cases, I was shocked when I heard of the Court of Appeal judgement and my full sympathy goes out to Mr Blakey for all the loss and distress that he suffered.

R -v- Suzanne Palmer

102. The below deals with my recollection and involvement in the case of Suzanne Palmer. To assist me in answering the Inquiry's questions on this case, I have reviewed the following documents:

- i. The Record of Tape Recorded Interview of Suzanne Palmer on 6 February 2006 (POL00053009);
- ii. The Investigation Report by Lisa Allen dated 20 February 2006 (POL00053007);
- iii. The Notification of Proceedings to Police form in this case (POL00053005 and POL00053006);
- iv. My memo to the Investigation Team dated 10 March 2006 (POL00052990);
- v. The Schedule of Charges (POL00053011);
- vi. The memo from Lisa Allen to me dated 6 April 2006 (POL00052987);
- vii. My memo to the Investigation Team dated 15 May 2006 (POL00052994);
- viii. My memo to the Investigation Team dated 23 June 2006 (POL00053001);

- ix. My memo to the Investigation Team dated 11 July 2006 (POL00052991);
- x. My memo to the Investigation Team dated 26 July 2006 (POL00053003) and the enclosed Advice from Counsel dated 25 July 2006 (POL00053008);
- xi. The Indictment (POL00052986);
- xii. The memo from Jennifer Andrews to the Investigations Team dated 14 September 2006 (POL00052993);
- xiii. The memo from Jennifer Andrews to the Investigations Team dated 20 September 2006 (POL00052998).

103. I first became involved in the case of Mrs Palmer when I received the file for it. Again, I cannot recall exactly when this was but it is likely to have been a couple of weeks before writing my memo of 10 March 2006 (POL00052990)

104. I can also not remember what information I was provided with prior to writing this advice but please see above in relation to Mr Blakey as to what an ideal file should contain.

105. My advice states that I was of the opinion that there was sufficient evidence to afford a realistic prospect of conviction of Mrs Palmer for the offences of false accounting. I also advise on what additional evidence/statements may be needed.

106. As confirmed with the case of Mr Blakey, I would have considered both the evidential and public interest test from the Full Code Test when drafting my advice. Please see my answer above to Mr Blakey as to what this would have involved.

107. I cannot recall my reasoning at the time, but having reviewed my advice, it appears that my reasoning for prosecution and recommendation for the Crown Court was based on the seriousness of the offence and the high deficiency in the account. In considering whether it was in the public interest to prosecute, I would also have taken into account the fact that Mrs Palmer was in a position of trust and the losses related to public money.

108. The Investigation Report by Lisa Allen dated 20 February 2006 (POL00053007) confirms that Tony Utting was the designated prosecution authority in Mrs Palmer's case. Therefore, I understand that it would have been him who authorised her prosecution. In terms of the charges, we (the legal team) would draft the charges and Tony Utting would approve them.

109. No Horizon data was requested in this case.

110. I can confirm that I have considered the following documents:

- i. The memo from Jennifer Andrews to the Investigations Team dated 11 October 2006 (POL00052992);

- ii. The memo from Jennifer Andrews to the Investigations Team dated 8 November 2006 (POL00052988);
- iii. The memo from Jennifer Andrews to the Investigations Team dated 17 January 2007 (POL00052995);
- iv. My memo to the Investigation Team dated 19 January 2007 (POL00052997);
- v. My memo to the Investigation Team dated 23 January 2007 (POL00053000).

111. I cannot recall who the disclosure officer was in this case.

112. In terms of my role in relation to disclosure in these proceedings, they were the same as above in relation to Mr Blakey.

113. In reflecting on the way that the investigation and prosecution of Mrs Palmer was conducted and the subsequent outcome of this case, I have reviewed the following:

- i. The memo from Jennifer Andrews to the Investigation Team dated 31 January 2007 (POL00052982);
- ii. The Casework Management Initial Tick List for the Palmer case (POL00052984).

114. Mrs Palmer was found Not Guilty by the jury. However, I appreciate that she still suffered loss and distress from the incorrect accusations from the Post Office and my full sympathies are extended to her.

R -v- Susan Rudkin

115. The below deals with my recollection and involvement in the case of Susan Rudkin. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. Letter from Mr Rudkin to Paul Hemley dated 14 January 2004 (POL00060416);
- ii. Letter to Mr Rudkin dated 18 January 2005 (POL00061521);
- iii. Incident report from 2004 (POL0006526).

116. I have reviewed the Incident Report from 2004 (POL00065265) which confirms that an error had been identified in Giro bank withdrawals of £48.96 being erroneously entered twice. I have no specific recollection of 'phantom' banking transactions being reported by Miss Rudkin at the branch in January 2005 and there is no mention of it in my memo to the Fraud Team dated 3 October 2008 (POL00046488).

117. I have considered the following documents:

- i. The handwritten notes (POL00045243 and POL00045246);

- ii. The Record of Tape Recorded Interview of 20 August 2008 (POL00050026);
- iii. My memo to the Fraud Team dated 3 October 2008 (POL00046488);
- iv. The Schedule of Charges (POL00045220);
- v. The memo from Mike Wilcox to me dated 29 January 2009 (POL00046505);
- vi. My memo to the Fraud Team dated 6 February 2009 (POL00046506);
- vii. The Summons dated 12 February 2009 (POL00046537).

118. I first became involved in the case of Susan Rudkin when I received the 'green file', after it was allocated by the Head of CLT. As with the other cases, this would have been a couple of weeks before my report, so roughly around mid-September.

119. Following my review of the file, I reported back to the Fraud Team by way of a memo dated 3 October 2008 (POL00046488). I cannot recall, and the documents do not assist me in recalling, what information/evidence I considered prior to writing my advice memo on 3 October 2008. However, please refer to my comments in respect of Mr Blakey as to what an ideal file should contain.

120. As confirmed with the case of Mr Blakey and Mrs Palmer, I would have considered both the evidential and public interest test as required by the Code when drafting my advice.



121. I cannot recall my reasoning, but based on the memo, my advice states that the evidence is sufficient to afford a realistic prospect of conviction. My advice confirms that although I have recommended a charge for the offence of theft, the case may also be considered for false accounting charges at a later stage. I have also recommended what further evidence / witness statements are required.

122. I cannot recall who authorised the prosecution of Mrs Rudkin, although it is likely that it would have been somebody senior to Mike Wilcox, Investigation Officer. I also cannot recall who made the charging decision in this case.

123. No Horizon data was requested in this case.

124. I can confirm that I have considered the following documents:

- i. The emails from March 2009 (POL00051044 and POL00059762);
- ii. The letters from Mr Rudkin dated 25 February 2009 (POL00044916) and 3 April 2009 (POL00060421).

125. I have been asked what, if any, impact Mr Rudkin's letters had on decisions relating to the prosecution of Mrs Rudkin. I do not recall having seen them or having had any knowledge of them at the time of prosecution and I note that they post-date the prosecution decision. Had I received them at the time, I would have reviewed them in light of the public interest test. I cannot say now whether I would have considered this correspondence alone, in the

absence of medical evidence, to have caused me to reach a different view, but I certainly would have raised this with Counsel and the Investigation and Security Team for their consideration.

126. I have considered the letter from Richard Nelson solicitors to Mike Wilcox dated 7 April 2009 (POL00046524). This confirms that Mrs Rudkin is declining to attend Loughborough Police Station on a voluntary basis and encloses a copy of a letter from Dr A T Peded dated 22 February 2009, which confirms that she is not fit to be interviewed (POL00050993) due to her poor mental health. I cannot remember being aware of the extent of Mrs Rudkin's poor mental health. From the documentation, the only information relating to her health was contained in the memo from Mike Wilcox to me (POL00046505) which states "*I have since been in contact with Richard Nelson solicitors...who have notified me that Mrs Rudkin does not wish to attend a further interview as they have concerns over her deteriorating mental health.*" If I had had sight of Mrs Rudkin's doctor's letter (POL00050993), I would have certainly considered it and raised with the Investigation and Security Team for their consideration.

127. I can confirm that I have considered the letter to Richard Nelson solicitors dated 19 February 2009 (POL00050990). I cannot recall who the disclosure officer was in this case.

128. My role in relation to disclosure in these proceedings was the same as described above in relation to Mr Blakey.

129. In terms of what criminal enforcement proceedings were taken against Mrs Rudkin and what my involvement was in these proceedings, I have had to refresh my memory with the documents that the Inquiry provided me with (detailed in the following paragraphs). A summary of the events of the case are detailed in the Financial Investigation Log (POL00057602).

130. Document POL00050242 is a Restraint Order to prevent the disposal of assets. This would have been done at the outset of prosecution by the Financial Investigation accredited officers, not the CLT.

131. Document POL00051380 is a memo from Rob Wilson to the Fraud Team dated 6 May 2009, which confirms that Mrs Rudkin was charged with stealing £43,894.15 belonging to Post Office Limited, contrary to Section 1(1) of the Theft Act 1968, for which she was sentenced to 12 months imprisonment suspended for 2 years with a Community Order of 300 unpaid work and electronically monitored curfew for 6 months requiring her to stay indoors between the hours of 10pm and 5am.

132. On 8 July 2009 I sent a letter enclosing the Prosecution Statement under Section 16 together with supporting documents to the Defence (POL00052029).

133. On 24 July 2009, Counsel were briefed to attend the Confiscation Hearing at Stratford Crown Court on 21 August 2009 (POL00052094).

134. On 12 August 2010 I received a letter (POL0055156). This lays out the financial circumstances and difficulties of Mr and Mrs Rudkin and ultimately asks me to consider whether a variation on the basis of inadequacy would be a suitable way forward. Upon receipt of this letter, I passed it on to the Financial Investigation Department to consider and for their further instructions. It would not have been a matter for me to decide. I cannot recall the response of the Financial Investigation Department. I would also have forwarded it onto Counsel / the agents for their information.

135. Document POL00055203 is a letter written from me on 31 August 2010 which confirms that a further hearing for a Confiscation Order will be heard at Birmingham Magistrates Court on 30 November 2010.

136. Document POL00057602 gives a summary of the case. This a document created for internal administrative purposes and I had no input into it.

137. I can recall very little about this case, as I did not carry out the investigation of Mrs Rudkin, or attend her Court hearing. I have therefore relied heavily upon the documents provided to me by the Inquiry. From reviewing the documents, it appears that the prosecution case itself was relatively straightforward and concluded by way of an early guilty plea with the Court imposing a sentence. However, as with the other subpostmasters who were wrongly convicted, I extend my sympathies to Mrs Rudkin for her wrongful conviction and in particular, the effect that this had on her mental health.

R -v- Julian Wilson

138. The below deals with my recollection and involvement in the case against the late Julian Wilson.

139. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. The Record of Tape Recorded Interview dated 15 September 2008 (POL00050140 (part 1) and POL00050128 (part 2));
- ii. My memo to the Fraud Team dated 6 January 2009 (POL00044806);
- iii. The Schedule of charges (POL00047083);
- iv. The email dated 23 January 2009 (POL00050763);
- v. My letter to Mr Wilson's solicitors dated 2 April 2009 (POL00051265).

140. I cannot recall exactly when I became involved in this case. My memo (POL00044806) is dated 6 January 2009 and therefore, taking into account Christmas and New Year, I would have likely become first involved around mid-December.

141. Again, I cannot recall, and the documents do not assist me in recalling, what information/evidence I considered prior to writing this advice memo. However, as with the other cases, please see my comments in relation to Mr Blakey as to what an ideal file would contain.

142. I advised the Investigation and Security Team that there was sufficient evidence to afford a realistic prospect of conviction for the offences of theft and false accounting. I advised that if the Defendant offered a guilty plea to false accounting then it is advisable that the prosecution should accept this plea and not proceed with the theft charge. The memo confirms that this advice is in view of Mr Wilson's admissions to false accounting in interview under caution and denial of theft.

143. As with all cases, when drafting this advice, I would have considered the full code tests as required by the Code, including whether it was in the public interest to prosecute Mr Wilson.

144. I cannot recall who authorised the prosecution of Mr Wilson. I assume that the Team Leader within the Investigations Team or else a designated decision maker within the Investigation and Security Team would have done so. It would not have been the Investigation Officer.

145. Similarly, I cannot recall the name, but the decision maker would have requested summons be issued in this case.

146. No Horizon data was requested from Fujitsu in this case. However, in my advice note to Counsel dated 22 May 2009 (POL00044751) it notes that I have requested further witness statements, including a statement addressing the IT system.

147. I can confirm that I have considered the following documents:

- i. The Schedule of Non-Sensitive Unused Material dated 18 March 2009 (POL00051194);
- ii. The memo from Rob Wilson to me dated 6 May 2009 (POL00051385);
- iii. The draft Brief to Counsel dated May 2009 (POL00044753);
- iv. The Summary of Facts (POL00044767);
- v. The letter from Richard Nelson Solicitors dated 14 May 2009, with handwritten comments (POL00051920);
- vi. My letter to Richard Nelson Solicitors dated 19 May 2009 (UKGI00012555);
- vii. Counsel's Advice dated 22 May 2009 (POL00044751) and the draft Case Summary (POL00044809);
- viii. My memo to the Fraud Team dated 28 May 2009 (POL00051720);
- ix. My letter to Mr Wilson's solicitors dated 28 May 2009 (POL00051715);
- x. The Hearsay Notice (POL00047026) (page 2 onwards).

148. My role in relation to disclosure in these proceedings was the same as detailed above in the case of Mr Blakey.

149. The information that was requested by Mr Wilson's solicitors is contained in their letter of 14 May 2009 (POL00051920). This requests a draft indictment and a schedule of unused material. It also notes that there are a number of prosecutions being pursued by The Royal Mail Group Ltd which are similar

to that of Mr Wilson's and asks for the details of the number of prosecutions that are currently ongoing and details as to the geographic location of such prosecutions.

150. I cannot recall whether I considered the request by the time I wrote to Mr Wilson's solicitors on 19 May 2009 but it is likely that I did as it encloses one of the requested items; the schedule of unused material. Furthermore, three days after writing this letter, Counsel write an advice note (POL0004751) referring to the request on 14 May 2009 at paragraph 7. It is likely that I would have sent them this information a few days prior to writing the advice note, which means I would have also considered it a few days prior to receiving the advice note.

151. Following Counsel's advice, I forwarded the same to the Investigation and Security Team and asked them to make further enquiries and deal with the matters set out in it (POL00051720).

152. I have considered the following documents:

- i. Counsel's Brief endorsed following the hearing on 15 June 2009 (POL00051459);
- ii. Counsel's endorsed copy of the Indictment (POL00044800);
- iii. John H. Dove's letter to me dated 17 June 2009 (POL00051936).



153. Based on these documents, there does not appear to have been any further disclosure provided to the Defence following receipt of Counsel's advice before the Plea and Case Management Conference on 15 June 2009 although it is not clear and I cannot specifically recall.

154. John Dove's letter dated 17 June 2009 (POL00051936) summarises what happened at the Plea and Case Management Hearing on 15 June 2009. This notes that Mr Wilsons' Counsel was anxious to reach some form of acceptable compromise to avoid a trial. A deal was subsequently struck whereby Mr Wilson would plead guilty on a basis of plea of an acceptance of the false accounting in the years 2007 and 2008, but for the full amount of the shortfall of £27,811.98. On arraignment, Mr Wilson pleaded Not Guilty to Counts 1, 2 and 3 but Guilty to Counts 4 and 5. These pleas were accepted and Counts 1, 2 and 3 were dismissed.

155. Document POL000119134 is a memo, confirming that in the Sentencing Hearing, Mr Wilson was sentenced to 200 hours of community order on account of both counts. He was also ordered to pay prosecution costs and a Confiscation timetable was set.

156. In relation to what criminal enforcement proceedings were taken against Julian Wilson and what my involvement was in these proceedings, I have considered the following documents:

- i. The letter from Richard Nelson Solicitors dated 14 January 2008 (POL00050695);
- ii. The Section 41 statement dated 16 December 2008 (POL00064718\_001);
- iii. My memo dated 16 January 2009 (POL00050704);
- iv. The emails dated January 2009 (POL00050726);
- v. The emails dated March 2009 (POL00044961);
- vi. My letter dated 24 June 2009 (POL00051969) and the Section 18 draft order (POL00045621);
- vii. My memo dated 15 July 2009 (POL00052047);
- viii. The emails dated August 2009 (POL00052277);
- ix. The Financial Investigation Events Log (POL00044749);
- x. The memo from Miss Andrews dated 5 August 2009 (POL00119134);
- xi. The memo from Miss Andrews dated 11 January 2010 (POL00119126);
- xii. My memo dated 21 December 2010 (POL00119206).

157. These documents confirm that Mr Wilson was subject to a Restraint Order.

The same as with Mrs Rudkin, this was dealt with by the Financial Investigation accredited officers, not the CLT.

158. Mr Wilson was also ordered to provide, and serve, financial information and document POL00052047 confirms that I forwarded details of a registration of a charge on Mr and Mrs Wilson's re-mortgage of their property to the Fraud Team. I am unable to comment on Mr Wilson's criminal proceedings

beyond what is contained in these documents, but document POL00044749 provides a Financial Investigation Events Log which provides an overview of the case, including what aspects I was involved in.

159. The memo of Jenny Andrew of 11 January 2010 (POL00119126) confirms that Mr Wilson agreed to pay £28,434.95 within 6 months of the hearing i.e. before 17 June 2010. A Compensation Order was also made for this amount. My memo (POL00119206) confirms that the Order was postponed by 6 months, giving a maximum statutory period of 12 months.

160. The Inquiry have directed me to the judgment of Josephine Hamilton and Others v Post Office Limited [2021] EWCA Crim 577 (POL00113278), paragraphs 175 – 178. In particular, I have noted that paragraph 177 states:

*“POL accepts that this was an unexplained shortfall case and that evidence from Horizon was essential to Mr Wilson’s case. Based on the papers available from the criminal proceedings, there is nothing to suggest any ARQ data was obtained. POL did not investigate any of the criticisms of Horizon made by Mr Wilson historically and during his detailed interview. There was no evidence to corroborate the Horizon evidence. There was no proof of an actual loss as opposed to a Horizon-generated shortage.”*

161. From the documents, it appears that the request for further disclosure was taken seriously with the relevant information requested, but I acknowledge that this was not available at the time of the Plea and Case Management

Hearing. The case was not adjourned but instead, a basis of plea was agreed meaning the case was concluded prior to any further disclosure being obtained and disclosed which may have been relevant to the outcome of this case. I cannot comment on the investigation process as this was conducted by the Investigation and Security Team of which I was not involved.

162. I am saddened that Mr Wilson did not learn of his conviction being overturned prior to him passing and extend my sympathies to his family for the distress and loss that the conviction had upon them and Mr Wilson.

R -v- Seema Misra

163. The below deals with my recollection and involvement in the case of Seema Misra. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. The Audit Report dated 16 January 2008 (POL00058550);
- ii. The Investigation Report (POL00044541);
- iii. My memo to the Investigation Team dated 1 April 2008 (POL00049658);
- iv. The emails from April 2008 (POL00049716);
- v. My email dated 21 April 2008 (POL00049717);
- vi. My memo to the Fraud Team dated 18 November 2008 (POL00044539);

- vii. The Schedule of Charges against Seema Misra (POL00045010);
- viii. The Summary of Facts (POL00044613);
- ix. The signed indictment (POL00051149).

164. The Inquiry have also provided me with the supplementary documents

listed below which I can confirm that I have reviewed:

- i. The correspondence involving Fujitsu legal (FUJ00152928, FUJ00152935, FUJ00152936, FUJ00152937, FUJ00152938, FUJ00152943, FUK00152948, FUJ00152950, FUJ00152954, FUJ00152964, FUJ00152966, FUJ00152993, FUJ00153005, FUK00153014 and FUJ00157863);
- ii. My email dated 15 July 2010 (FUJ00153141);
- iii. The emails dated 5 February 2010 (FUJ00152940);
- iv. The emails dated 8 February 2010 (POL0054051);
- v. The emails dated 8 February 2010 (FUJ00153382);
- vi. The email sent on my behalf dated 8 February 2010 (FUJ00152958);
- vii. The email from Gareth Jenkins to me and the email chain below (FUJ00152962) and attachment (POL00053992);
- viii. My email dated 24 February 2010 (FUJ00152985);
- ix. My emails dated 26 February 2010 (FUJ00152992);
- x. My email dated 3 March 2010 (FUJ00153019);
- xi. The Audit Record Query (FUJ00155189);
- xii. Gareth Jenkins' email dated 11 October 2010 (FUJ00153390);
- xiii. My memo dated 29 March 2010 (POL00119318);

xiv. My email dated 1 July 2013 (FUJ00154223).

165. As with the other cases, my involvement with the case of Mrs Misra started on receipt of the file, which would have been roughly two weeks before my advice memo dated 1 April 2008 (POL00049658). Therefore, it is likely that my involvement would have started around mid-March.

166. As with the other cases, I cannot recall what information I received prior to giving this advice but refer the Inquiry to my comments in relation to Mr Blakey as to what an ideal file should contain. I cannot remember and am therefore unable to confirm whether or not any of the documents at POL00094011 formed part of the information that I received.

167. The advice that I gave to the Investigation and Security Team is laid out in my memo of 1 April 2008 (POL00049658). This states that in my opinion, there is sufficient evidence to afford a realistic prospect of conviction for the charges. It notes that I have recommended a charge of theft of £74,609.84 in view of the fact the losses were accrued for a period of over a year. I also suggested a charge of false accounting. I recommend that if Mrs Misra pleaded Guilty to the false accounting than the prosecution in respect of the theft is not proceeded with. I recommend that all relevant accounts and documentation should be produced in full. My advice then lists further statements which I think are needed.

168. As with the other cases, my advice was based upon consideration and application of the Code, including whether the prosecution of Mrs Misra was in the public interest.

169. I believe that it was David Pardoe who authorised the prosecution of Ms Misra. David Pardoe also made the charging decision in this case.

170. As to whether there was any disagreement between individuals within the Investigation and Security Team or between me and the Investigation and Security Team as to what the appropriate charges were, I can see from the correspondence (POL00049716) that I have been asked whether I will be changing my advice on the charges, to which I respond "*No. Please proceed as advised.*" The final charges were always a subject of discussion between teams and I cannot remember there being any specific disagreement over the charges for Mrs Misra.

171. I cannot recall being aware of any allegations made by Mrs Misra relating to the reliability of the Horizon IT system when I advised the Investigation and Security Team in April and November 2008. However, I have noted that neither the Audit Report (POL00058550), nor the Investigation Report (POL00044541) make reference to any issues with the Horizon IT system, with the Investigation Report noting that Ms Misra attributes the losses to staff theft. I believe that the issue was raised just before trial, causing an adjournment of the trial.

172. I have considered the letter dated 13 May 2009 (POL00051441) and the emails dated 22 May 2009 (POL00051539). The letter of 13 May 2009 notes that Mrs Misra has indicated that she will plead Guilty to False Accounting and Not Guilty to Theft. It requests Counsel's advice as to whether we should proceed on the account of theft as we have been unable to locate the three employees who could speak to the count. Counsel's subsequent email of 22 May 2009 advises that there is strong evidence to proceed with the theft charge and we should not accept the plea. I recall that it was felt that it would not be possible to pursue a Confiscation Order without a theft conviction. Counsel also notes that the Defendant may have given false details in relation to the whereabouts of the employees.

173. In addition to the memo of 1 April 2008 (POL00049658), I have considered the following documents:

- i. The list of statements and evidence sent to me on 23 January 2009 (POL00050738);
- ii. The Schedule of Non-Sensitive Unused Material dated 23 January 2009 (POL00050750);
- iii. The Schedule of Sensitive Material dated 23 January 2009 (POL00050751);
- iv. My draft instructions to Counsel to settle indictment and advise on evidence and brief for the Prosecution dated February 2009 (POL00044585) and the letter to Counsel's clerk dated 17 February 2009 (POL00050950);



- v. Counsel's email dated 10 March 2009 (POL00051092);
- vi. My letter to the Castle Partnership dated 17 February 2009 (POL00050942);
- vii. The letter from the Castle Partnership dated 2 March 2009 (POL00051045).

174. I cannot recall who the disclosure officer was in this case.

175. My role in relation to disclosure is the same as described in relation to Mr Blakey.

176. I would have reviewed everything handed to me, including the Schedule of Non-Sensitive Unused Material dated 23 January 2009 and would have considered my disclosure obligations at every stage of the proceedings as part of my continuous duty.

177. Counsel would have advised on disclosure in response to my instructions in February 2009. However, without the documents I cannot recall what this would have said.

178. I have considered the attendance note dated 3 June 2009 (POL00051773).

The Inquiry have asked me to explain the circumstances in which the challenge to the integrity of the Horizon IT system first arose in this case. From my recollection, the challenge arose at trial and the defence material only consisted of computer magazine articles describing issues with

Horizon, although I do not recall being given a copy. The case was therefore adjourned and directions were made for the Defence to take steps to set out and instruct an expert. The case was then listed for a mention hearing.

179. I have considered the email chain from August 2009 (POL00052202). It appears that the email was sent to me on 4 August 2009 but then forwarded to Phil Taylor on 11 August 2009 and so it is not clear what involvement I had with this. The email within this chain from David Posnett on 4 August 2009 at 09:38 outlines the issues with obtaining the ARQ log showing transaction data for the relevant period. It states that due to the size of the ARQ request, he cannot authorise Fujitsu to proceed at this stage. The email notes that the request from the Defence equates to approximately 31 ARQs and they have an annual allowance of 670 ARQs so the request represents a large chunk of their quota. It also notes that they can only request 60 ARQs a month, so the Defence request could be detrimental to other Prosecution requests.

180. I confirm that I have considered the following documents:

- i. The letter from Coomber Rich dated 1 October 2009 (POL00052487) and the enclosed application for disclosure (POL00052462) and further request for disclosure (POL00058503);
- ii. The emails from December 2009 (POL00053723);
- iii. Counsel's Advice dated 5 January 2010 (POL00044557);

- iv. The letter from me to Messrs Coomber Rich dated 11 January 2010 (POL00053746);
- v. My letter to Messrs Coomber Rich dated 27 January 2010 (POL00044553);
- vi. The attendance note dated 27 January 2010 (POL00053849);
- vii. John Longman's email dated 29 January 2010 (POL00053880) and the audit report dated 14 October 2005 (POL00093865);
- viii. The attendance note dated 1 February 2010 (UKGI00014903);
- ix. The emails dated January and February 2010 (POL00053938);
- x. The letter from Juliet MacFarlane to Counsel's clerk dated 2 February 2010 (POL00053954);
- xi. The email from Juliet MacFarlane dated 5 February 2010 at page 3 of POL00114272;
- xii. The emails dated January and February 2010 (POL00053938);
- xiii. The email dated 3 February 2010 (UKGI00014895);
- xiv. The emails dated 5 February 2010 (POL00054010);
- xv. The email dated 24 February 2010 (POL00054185);
- xvi. The emails from February and March 2010 (POL00054254);
- xvii. The email dated 1 March 2010 (POL00054248);
- xviii. The email dated 8 March 2010 and attachment to that email (POL00054335 and POL00054346);
- xix. The attendance note relating to a hearing on 7 May 2010 (POL00045565);

- xx. The Schedule of Non-Sensitive Unused Material dated 8 September 2010 (POL00055217) (the covering letter from Rob Wilson sending this to the Defence is dated 15 September 2010 (POL00055236));
- xxi. The emails dated 6 and 8 October 2010 (POL00055421).

181. The Inquiry have asked me to provide a full account of the disclosure requests made by the Defence after the hearing on 2 June 2009 and the Post Office's response to those requests.

182. With reference to POL00053723, my view in December 2009 was that the disclosure request which had been made by the Defence was very wide, not focused and their relevance was not clear as this was not properly set out in a Defence Case Statement.

183. I cannot recall the extent to which I advised directly on the merits of the disclosure request. I can recall that I sought Counsel's input at this stage and John Longman and Phil Taylor were also heavily involved. I believe that Counsel advised as to what the parameters of the request should be and we progressed accordingly.

184. The Defence's expert report raised a number of issues/question and in order to respond, as stated above, I spoke to the Head of Legal at Fujitsu. Fujitsu put forward Gareth Jenkins as the best person to assist and I understand that he met with the Defence expert and also responded to the

Defence expert's report and email requests. He also gave evidence in Court and was cross-examined by the Defence.

185. Document POL00044557 is the advice given by Counsel in January 2010 on the disclosure requests made by the Defence. The advice notes that although we have been put on notice that the Defence are challenging the reliability of Horizon, this has been done in very general terms, with no Defence Statement served mentioning this issue. The advice states that our response to the disclosure requests should raise this failing and request a detailed Defence Case Statement which fully particularises any problems with Horizon which are alleged and upon which the Defence will seek to rely upon at trial. The advice note then goes through each disclosure request in turn.

186. Juliet MacFarlane's raises a concern about paragraph 23 of Counsel's Advice in her letter dated 2 February 2010 (POL00053954). Paragraph 23 of Counsel's Advice (POL00044557) notes that there is a Brief in the case of Hosi which should be disclosed. From recollection, the case of Hosi was one of Juliet MacFarlane's cases. Her concerns appear to arise from the fact the case was ongoing and therefore there was no determination of the evidence and the expert evidence was in draft format.

187. Document POL00053849 is an attendance note which discusses disclosure and confirms that Counsel have advised we should disclose everything we can disclose at this stage. I cannot remember whether the report in the case

of Hosi was disclosed. However, it looks like it was not. I understand in January 2010 that there was still an issue with how wide the Defence Request was but there was a willingness to disclose and work was ongoing by Investigation Officer, John Longman, to process the request.

188. Beyond what is detailed in the documents listed above, I am not in a position to comment, as I cannot recall, whether Counsel advised on the further requests for disclosure made by the Defence after January 2010 as I cannot remember.

189. Similarly, I am not in a position to comment on the position taken by the Post Office in relation to the Defence disclosure requests insofar as they related to data from the Horizon IT system or information about the Horizon IT system. From my perspective, I believed that the Post Office understood that in its capacity, as a Prosecuting Authority, it had responsibilities relating to disclosure. From the perspective of the legal team, all cases were kept under review, including the ongoing disclosure obligations.

190. I have considered the email from Issy Hogg dated 1 March 2010 (POL00054248), the notification of fixture dated 2 March 2010 (POL00054275), the email from Warwick Tatford dated 8 March 2010 and the draft skeleton argument (POL00054335 and POL00054346) and the emails dated 11 and 16 March 2010 (POL00054430).

191. I can recall reading the Defence argument but due to the passage of time, I cannot recall what the arguments were in specific terms and do not feel that I am able to add anything beyond what is contained in these documents.

192. In relation to the transcripts from 11 and 18 October 2010 (UKGI00014994 and UKGI00014845), there was a half-time submission and a pre-trial submission. On both occasions, the Judge ruled that the case could be put before the jury. The submissions are as per the two transcripts and again, I do not feel that I am able to add anything beyond what is contained in these documents.

193. In giving my account of Fujitsu's involvement in these proceedings, I can confirm that I have considered the following documents:

- i. The report of Charles McLachlan dated 21 September 2009 (POL00093689);
- ii. The 2nd interim report of Charles McLachlan dated 19 November 2009 (POL00094101);
- iii. The emails dated 1 February 2010 (POL00053930);
- iv. The attendance note dated 1 February 2010 (UKGI00014903);
- v. The witness statement of Gareth Jenkins dated 2 February 2010 (POL00053937);
- vi. The 3rd interim report of Charles McLachlan dated 3 February 2010 (POL00053992);
- vii. The emails dated 3 February 2010 (POL00054085);

- viii. The email dated 3 February 2010 (UKGI00014895);
- ix. The emails dated 5 February 2010 (POL00114272);
- x. The emails dated January and February 2010 (FUJ00122804);
- xi. The email sent on my behalf dated 5 February 2010 (FUJ00122729);
- xii. The email dated 8 February 2010 and attached witness statement from Gareth Jenkins at (FUJ00122808);
- xiii. The emails dated 8 and 9 February 2010 (POL00054095);
- xiv. The emails dated 22 and 23 February 2010 (POL00054183);
- xv. The emails dated 25 February 2010 (POL00054198);
- xvi. The notice of additional evidence and attached witness statements dated 26 February 2010 (POL00058450);
- xvii. The emails dated 25 and 26 February 2010 (POL00054220);
- xviii. The emails dated 26 February and 1 March 2010 (POL00054252);
- xix. My email dated 1 March 2010 (POL00054267) (and what appear to be the attachments – the 4th and 5th Interim Technical Expert’s reports prepared by Charles McLachlan – (POL00054126 and POL00054257));
- xx. My email to John Longman dated 1 March 2010 (POL00054250);
- xxi. My email to Gareth Jenkins dated 1 March 2010 (POL00054267);
- xxii. My email to Penny Thomas dated 3 March 2010 (POL00054282);
- xxiii. The emails dated 4 and 5 March 2010 (POL00054311);
- xxiv. Gareth Jenkins’ witness statement dated 9 March 2010 (POL00001643);
- xxv. The notice of additional evidence and attached witness statements dated 18 March 2010 (POL00058440);



- xxvi. Gareth Jenkins' witness statement dated 8 July 2010 (FUJ00122906);
- xxvii. The emails of 15 and 16 July 2010 (POL00055018);
- xxviii. The email dated 22 July 2010 (POL00055059);
- xxix. The emails dated 27 July 2010 (POL00055100);
- xxx. The email dated 11 August 2010 (POL00055150);
- xxxi. The memo from me to Post Office Security dated 11 August 2010 (POL00055146);
- xxxii. The emails dated 1 and 4 October 2010 (POL00055356);
- xxxiii. The report of Charles McLachlan dated 4 October 2010 (FUJ00083736);
- xxxiv. The email dated 6 October 2010 (UKGI00015008);
- xxxv. The emails dated 7 October 2010 (FUJ00123031);
- xxxvi. The emails dated 8 October 2010 (FUJ00123050);
- xxxvii. The draft statement of Gareth Jenkins (POL00110275);
- xxxviii. The addendum report from Charles McLachlan dated 11 October 2010 (POL00030298);
- xxxix. The Joint Statement to the Court by Gareth Jenkins and Charles McLachlan dated 11 October 2010 (POL00001882);
- xl. The transcripts of 11, 14, 15 and 18 October 2010 (UKGI00014994, POL00029406, POL00001856 and UKGI00014845);
- xli. The transcript of submissions, closing speeches and the Judge's directions on 19 October 2010 (POL00065708).

194. Penny Thomas worked for Fujitsu and, I understand, was the POL contact for Fujitsu. She came to be involved in the proceedings when the

Investigation Officer requested information from Fujitsu in order to respond to the Defence expert report.

195. Penny Thomas said that we needed to follow the usual procedures for a data request. I was conscious that this was a very slow procedure and so to speed things up, I contacted Penny Thomas and she gave me the number of David Jones, Head of Legal at Fujitsu. I explained the situation to him and he identified Gareth Jenkins as an individual who had the appropriate knowledge and experience to assist.

196. In normal circumstances, expert witnesses should be independent. I recall that the input of an independent expert was considered but no suitable expert was identified as nobody from outside of Fujitsu had suitable knowledge of the Horizon system. As I have stated above, given that the Horizon IT system was unique I felt that the questions from the Defence should be answered by somebody who knew the system well. At all times, the main consideration was which evidence would best assist the Court in determining the issues in dispute. Mr Jenkins was originally brought in as a witness of fact, who had in-depth knowledge of the system and was therefore in a position to assist the Court in relation to the matters within his knowledge. I recall that the Court effectively treated him as an expert witness due to his qualifications, knowledge and experience of the system.

197. I never gave Mr Jenkins any formal instructions but I liaised with him on certain issues to clarify points and to forward him information. It was John

Longman, the Investigation Officer, who would ordinarily seek Mr Jenkins' input in relation to issues raised by the Defence.

198. Initially, I did not consider Mr Jenkins to be acting as an expert but to be brought in as a lay witness with technical knowledge who could respond to matters raised by the Defence expert. I do not know what information was given to Mr Jenkins as to his role as an expert or his duty to the Court. In normal circumstances, when instructing an expert, I would provide this information. However, this was an unusual case in that he was not regarded by the prosecution as an expert witness but from recollection went on to be treated as an expert by the court. I cannot recall who told him what his role as an expert was but I believe that this may have been done by Counsel.

199. No explanation was given to me by anyone from Fujitsu or the Post Office during the case of Mrs Misra of the position in relation to known bugs, errors or defects in the Horizon IT system, past or current.

200. I had limited contact with Mr Jenkins and am not in a position to comment on any views that he expressed in relation to the disclosure being sought by the Defence and the relevance of the material sought to the case. His main point of contact was John Longman.

201. In respect of the email from David Jones to Roger Williams and David Roberts dated 5 February 2010 (FUJ00122723), I was not aware at the time that I was involved in Mrs Misra's case that Fujitsu had concerns about the

impact that “key issues about [Fujitsu’s] systems” might have on “relations with POL if mishandled”. Had I known about this email or its content, I would have wanted to know what the issues were. As a lawyer my main duty is to the Court.

202. I do not think that any of the comments made by Mr Jenkins in his email dated 1 March 2010 (POL00054250) were any different to the concerns previously raised about the need for specific issues to be particularised by the prosecution. Therefore, these comments did not have any influence on me.

203. In relation to the requests for access made by the Defence on 22 July 2010 (UKGI00014898), I believe that this issue related to a separate incident being reported and that the prosecution wished to adduce evidence in relation to this. I recall that there was concern regarding the relevance of an issue in a different branch being operated by different personnel to Mrs Misra’s case. The request from the Defence was seen as too vague and, as noted in my memo of 11 August 2010 (POL00055146), I state that we will not provide this information and if the Defence wish to proceed with their request, they can do so by means of a Section 8 application to the Court.

204. I have considered the document entitled “Correcting Accounts for “lost” Discrepancies” starting at page 6 of POL00028838. I do not recall having seen this document before the Inquiry provided it to me. If I had known about this document, I would have passed it to the Investigation and

Security Team to try and understand what it meant, the implications of it and whether the problem was being resolved. Once it had been assessed, I would have considered the disclosure test and disclosed it.

205. I have considered the email from Mandy Talbot to me dated 8 October 2010 (POL00055418). I do not recall any conversations with Mandy Talbot, although there may have been a brief call immediately prior to her sending this email. I was not involved in any wider briefings and, at the time, I did not know who 'Mike' or 'Rod' were who are referred to in the email.

206. I have considered my email dated 21 October 2010 (POL00055590) and my memo to Post Office Security and others dated 16 November 2010 (POL00055759). At the time, I thought that the outcome of the case was a success and I was relieved that the case was concluded.

207. There is a comment in my email that *"it is hoped the case will set a marker to dissuade other Defendants from jumping on the Horizon bashing bandwagon"*. I was asked to report back to the team and in doing so, I commented on the outcome and the fact that the Defence's criticisms of the Horizon IT system were dealt with and that the prosecution case was made out. I was aware that the case was of wider interest within the business and my comment in relation to other cases was made with this in mind. The wording of the email also had some input from Counsel.

208. I have considered the Draft Order (POL00045051) and the telephone note dated 22 February 2012 (POL00094048). My role in relation to criminal enforcement proceedings against Mrs Misra was limited. I provided the Directions to the Accredited Financial Investigation Team for the confiscation proceedings. I would have also briefed Counsel on the case if required but cannot recall whether or not I did. As can be seen from my memo (POL00119318), I attended the Confiscation Hearing and reported back on it.

209. My understanding of the issues and outcome in the Lee Castleton case did not have any impact upon my assessment of Mrs Misra's case, on the basis that the evidence from Mr Jenkins dealt with the issue and he had explained to the Court why the outcome in the Lee Castleton case was irrelevant to the issues in Mrs Misra's case.

210. I have read the judgment of Josephine Hamilton and Others v Post Office Limited [2021] (POL000113278), paragraphs 75, 91 and 198 to 209 and I hope that I have answered the criticisms highlighted in this judgment in the above.

211. In terms of my reflections now on the way that the investigation and prosecution of Mrs Misra was conducted, I wish that the wrongful conviction had not occurred but, at the time, I felt that the case was conducted professionally based on the knowledge and information before us. I would

like to extend my sympathies to Mrs Misra for the loss and distress that she suffered due to the wrongful conviction.

Action against Joan Bailey

212. The below deals with my recollection and involvement in the action taken against Joan Bailey. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. The Audit Report dated 5 2011 (POL00055918);
- ii. The Record of Taped Interview dated 9 March 2011 (POL00056387 (part 1), (POL00056388 (part 2) and POL00056389 (part 3));
- iii. The record of forms / exhibits shown at interview (POL00056365);
- iv. The Investigation Report dated 11 April 2011 (POL00057198);
- v. The memo from Maureen Moors to the Criminal Law Team dated 14 April 2011 (POL00056390);
- vi. My memo to Post Office Security dated 3 May 2011 (POL00056477);
- vii. My memo to Post Office Security dated 17 May 2011 (POL00056547);
- viii. The case closure report dated 1 December 2011 (POL00057282);
- ix. The Royal Mail Group Caution dated 23 November 2011 (POL00061539);
- x. The case file event log (POL00057285).

213. To my knowledge, an audit, interview and investigation was done to establish the cause of the 'losses' which had been occurring at the branch.

My assessment of the case, based on the admissions made at interview, was that the appropriate offences were fraud / false accounting. Taking into account all of the factors in this case and applying the public interest test, my assessment was that a caution was appropriate. Because no other offences were being considered, it was not necessary as part of the legal process, and therefore I did not, further investigate or consider whether the losses in the branch might have been caused by the Horizon IT system.

214. I do not recall whether any Horizon data (and in particular ARQ logs) were requested from Fujitsu in relation to this case, but it is unlikely given the decision to offer a caution on grounds of the admitted fraud. I do not know if the Investigation and Security Team, as part of any wider consideration of the matter, requested any information from Fujitsu.

215. I have no specific recollection of this case and therefore do not feel in a position to provide any further reflections at this stage, other than to say that I am, of course, sorry that action was incorrectly taken against Joan Bailey and the loss and distress that this will have caused her.

#### R -v- Lynette Hutchings

216. The below deals with my recollection and involvement in the case of Lynette Hutchings. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:



- i. The handwritten note (POL00046065);
- ii. The Audit Report dated 31 March 2011 (POL00056292);
- iii. The Record of Tape Recorded Interview dated 20 April 2011 (POL00056417 (part 1),POL00044505 (part 2), POL00046625 (part 3));
- iv. The Investigation Report dated 5 May 2011 (POL00046706);
- v. My memo dated 17 June 2011 (POL00046626);
- vi. The memo from Graham Brander to you dated 9 December 2011 (POL00046628);
- vii. The Advice and Proposed Charge drafted by Martin Smith of Cartwright King (POL00057362).

217. I first became involved in the case of Mrs Hutchings on receipt of the file which, based on the date of my memo (POL00046626), would have been around early June 2011.

218. My initial assessment of the case and advice I gave is as per the memo (POL00046626). This notes that concerns were raised that the Horizon system was not working properly and therefore this needed to be investigated before final advice can be given.

219. I subsequently handed over the case to Martin Smith of CK, to take over. The advice given from CK on prosecution and charges is at document POL00057362. This states that there is very strong evidence to support the allegation that Mrs Hutchings had inflated the amount of cash held within

the branch. It notes that she admitted to altering the cash declarations and suggested that she had done so only since the migration to Horizon but prior to this, all accounts balanced. CK comment that this is clearly untrue. CK advise that Mrs Hutchings gave examples of problems which she alleged to have experienced with the Horizon system but these do not appear to be of any relevance and no explanation has been put forward as to how the deficit has arisen.

220. Following the advice, the Summons dated 21 February 2012 (POL00057468) were issued. I assume that CK's advice was accepted by the Information and Security Team and that they authorised the prosecution based on this advice and their charging decision to prosecute on the fraud charge was also based on CK's advice.
221. My involvement with the matter at POL00057362 is purely administrative, in that I was sent a statement from Graham Brander which I subsequently forwarded to CK to deal with.
222. I have considered the documents provided to me by the Inquiry but, beyond the initial advice, I was not involved in the case and therefore I am unable to provide any meaningful answers to the Inquiry's questions beyond what is contained in the documents.
223. In reflecting on the way the investigation and prosecution of Mrs Hutchings was conducted by the Post Office and the outcome of the case, I have

considered the Judgment of the Court of Appeal in Josephine Hamilton and Others v Post Office Limited [2012] EWCA Crim 577 (POL00113278) (and in particular paragraphs 267 to 272).

224. I understand entirely the points made in the Hamilton judgment in relation to there being no evidence or investigation into the Horizon IT system. At the time of dealing with the case I made my views clear in my advice note that more evidence was required to support the prosecution case. However, the case was subsequently taken over by CK who reviewed the evidence and advised on the appropriate charges. The defendant was advised by their Solicitor and Counsel and duly advised on their plea. I am sorry that no further evidence or investigation into Mrs Hutching's concerns were made and that this resulted her being wrongfully convicted. I extend my sympathies for the loss and distress that this must have caused her.

#### R -v- Grant Allen

225. The below deals with my recollection and involvement in the case of Grant Allen. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. The Audit Report dated 2 February 2012 (POL00089081);
- ii. The Record of Taped Interview re. interview of 19 April 2012 (POL00089670 (part 1), POL00089671 (part 2));
- iii. The Investigation report dated 1 May 2012 (POL00089426);

- iv. The email from Andrew Bolc dated 4 July 2012 (POL00089294) and the attachments (POL00089454, POL00089057 and POL00089455).
- v. Gareth Jenkins' email dated 31 January 2013 (FUJ00153958).

226. At the outset I would like to flag that I had very limited involvement in the case as it was CK who provided and reviewed the investigation report and provided the initial advice.

227. My email dated 21 and 22 May 2012 (POL00089273) refers to various lawyers giving advice: Simon Clark, Paul Wright, Martin Smith and Chris Knight. I can confirm that these are CK lawyers.

228. I cannot now recall whether I conducted my own review of the documents provided by the Investigation and Security Team in this case. However, it is unlikely as it was the role of CK to advise the Investigation and Security Team and I was only copied into correspondence for information purposes.

229. CK's advice is provided at POL00089057. This notes that, subject to a satisfactory answer in relation to the possibility of lost data, they would advise a charge of fraud by false representation. It notes that there is insufficient evidence to prove to the criminal standard who, if anyone, actually stole the money from the Post Office.

230. In consideration of what action was taken by the Post Office following the advice from CK and what charges appeared on the final indictment, I have reviewed the following documents:

- i. The Summary of Facts (POL00089562);
- ii. The Summons dated 19 July 2012 at (POL00089072);
- iii. The unsigned witness statement of Stephen Bradshaw dated 1 May 2012 (POL00089560);
- iv. The unsigned statements of Richard Cross and Andrew Wise dated 17 September 2012 and 1 May 2012 respectively at (POL00089561);
- v. The letter to me dated 8 August 2012 (POL00089477) and the email dated 9 August 2012 (POL00089329);
- vi. The letter from Stephen Bradshaw to Cartwright King dated 24 September 2012 (POL00089061);
- vii. The list of witnesses (POL00089346) and the list of exhibits (POL00089351);
- viii. The emails of 16 October 2014 (POL00089050).

231. Having reviewed these documents, I can see that following the advice, Summons were issued to Mr Allen for the offence of: between 1 April 2010 and 7 February 2012, dishonestly and intending thereby to make a gain for himself or another, or to expose another to a risk of loss, made representations to Post Office Ltd, which were and which he knew were untrue or misleading, namely that Winsford Post Office had more cash on the premises than was actually the case resulting in a shortage of £11,705,

in breach of Section 2 of the Fraud Act 2006. The email dated 16 October 2014 (POL00089050) confirms the Mr Allen subsequently pleaded guilty.

232. In relation to the Schedule of Non-Sensitive Unused Material dated 19 September 2012 (POL00089348), the disclosure officer in this case was Stephen Bradshaw and CK were responsible for reviewing the disclosure schedules provided by Stephen as disclosure officer. I did not have any involvement in the disclosure process.

233. In relation to the letter from Andrew Bolc of CK to Martin Bloor of Maidments Solicitors dated 22 November 2012 (POL00089376), I have no recollection of having seen this document before the Inquiry provided it to me and I had no involvement in CK's response. I was not involved in, and therefore cannot comment on, whether any consideration was given to a stay or adjournment of the Plea and Case Management Hearing.

234. Similarly, I do not know whether any call logs relating to calls made from Mr Allen's branch to the Horizon Service Desk and / or the Network Business Support Centre for the relevant period were ever requested.

235. I have considered the emails dated 16 and 19 November 2012 (POL00089374). The Inquiry have asked me about the background to and nature of the report which had been prepared by Gareth Jenkins, which was proposed to be used in the cases identified by Rachael Panter. This report dealt with the reliability of the Horizon system. I was not involved in any

correspondence between CK and Gareth Jenkins in relation to the use of this report. CK had care and conduct of the case and made the determination that the report could be used across a number of cases. From looking at the email chain, it appears that this was because it was a generic report and not specific to one particular case. There was not, as far as I am aware, any standard practice/process for using the same general report/evidence across cases.

236. As to what my understanding was of the concerns which were being raised by Fujitsu in this email chain (POL00089374), I can only comment on what is contained in the email chain. Here, it appears that the concerns were being raised largely in relation to the fact CK approached Mr Jenkins directly, when asking him whether they could use his report for multiple cases, as opposed to going through the usual process of contacting him through a member of the Investigation Team.

237. I can confirm that I have considered the following documents:

- i. The emails dated 4 and 5 December 2012 (POL00089378) and 12 December 2012 (POL00089380);
- ii. The letter to the court from CK dated 18 December 2012 (POL00089388), the Notice of Further Evidence dated 18 December 2012 (POL00089063), the statement from Gareth Jenkins dated 17 December 2012 (FUJ00124200), exhibit GIJ/1 (FUJ00080526) and exhibit GIJ/2 (POL00031801);

- iii. The emails dated 5 and 19 December 2012 (POL00089390);
- iv. The email from Gareth Jenkins dated 7 January 2013 (POL00089401);
- v. The emails dated 31 January 2013 (POL00089427).

238. I have been asked by the Inquiry to provide an account of Fujitsu's involvement in these proceedings.

239. I was not involved in, and therefore cannot comment on, how Mr Jenkins came to be involved in these proceedings. However, it appears from the documents that his involvement stemmed from CK finding in their possession a report which comments on the reliability of the Horizon system. Given that this report was generic in nature, CK determined that it could be used in evidence in a number of cases where Horizon issues were raised.

240. I was not involved in and therefore I did not have any say as to whether Mr Jenkins acted as an expert or a witness to fact, but I assume that CK would have wanted to have used him as an expert following the case against Mrs Misra. I did not give Mr Jenkins any instructions and I do not know what instructions he was given by CK.

241. I cannot recall whether Mr Jenkins ever conducted any analysis of the data specific to the case of Mr Allen. Document POL00089380 notes that Mr Jenkins said that he was able to retrieve the actual data from the time to see



what actually occurred at this branch. However, I do not know whether this was actually completed.

242. It was for CK to decide whether Mr Jenkins should be instructed to examine case specific data, both in this case and more generally. I have noted my email of 1 February 2013 (POL00089427) where I ask whether we are in a position to provide Horizon data to Mr Jenkins and seek his input. I cannot recall the answer to this question and ultimately, it would have been a decision for CK.

243. No information was given to me by anyone from Fujitsu (or the Post Office) during the course of the criminal proceedings against Grant Allen as to any bugs, errors, or defects in the Horizon IT system, past or present.

244. Document POL00089427 details Mr Jenkins' concerns about the allegations made in the Defence. I do not feel that I am able to comment further on this, as I do not have any details of the allegation that he is referring to. As CK had conduct of the case, I would not have had these details at the time either and would have been copied in for information purposes only and assumed that it would be dealt with by CK.

245. I have seen that I advise on the acceptability of the basis of plea. I do not know why and cannot recall why I would have got involved at this stage when this would have been for CK, together with the Investigation Officer, to consider as they would have had the background, knowledge and details of

the case. I do not recall how it came for me to involved at this point. I can only assume that I was asked because I was the POL criminal solicitor.

246. In reflecting now on the way the investigation and prosecution of Mr Allen was conducted, I have reviewed the Judgment of the Court of Appeal in *Richard Hawkes & Others v Post Office Limited* [2022] EWCA Crim 1197 (RLIT0000039) (and in particular at paragraphs 16 to 24). This highlights the issues that sub postmasters were experiencing with Horizon. Had I known any of this information at the time, I am confident that the investigation and prosecution of Mr Allen, as with other sub postmasters would have been conducted differently, or not at all. I am sorry that the absence of this evidence resulted in the wrongful conviction of Mr Allen and the loss and distress that this must have caused him.

R -v- Angela Sefton and R -v- Anne Nield

247. The below deals with my recollection and involvement in the cases of Angela Sefton and Anne Nield.

248. My involvement in these cases was very limited as CK had complete conduct of the prosecutions from initial advice through to conclusion. I therefore cannot comment on the action taken, including the charges, witness evidence or disclosure. I have read and reviewed the documents provided to me by the Inquiry in relation to these cases but do not feel I can add anything further than what is contained in these documents.

249. I have seen that I was sent an email from CK (POL000059313) asking me for an update on Insight2 (Second Sight) Report. Second Sight were brought in to review the prosecutions of the sub postmasters and were drafting a report which reviewed the Horizon system. I understand that the Defence solicitors were asking for this and CK's email was simply asking me for an update as to the report so that they could update the Defence. Other than this, I do not recall being involved in this case.

250. However, as with all of the cases, I understand the extent of the loss and distress that Ms Sefton and Ms Nield must have suffered and extend to them my sympathies.

R v Khayyam Ishaq

251. The below deals with my recollection and involvement in the case of Khayyam Ishaq. To assist me in answering the Inquiry's questions on this case, I have considered the following documents:

- i. Martin Smith's email dated 31 May 2012 (POL00119452);
- ii. The emails from February 2013 (POL00059808);
- iii. Rachael Panter's email dated 4 February 2013 (FUJOO153967);
- iv. My email dated 6 February 2013 (POL00119434);
- v. Martin Smith's email dated 8 March 2013 (POL00119381);
- vi. My email dated 31 July 2013 (POL00119407).

252. As can be seen in the above documents, as the only Criminal Lawyer at the POL, I was copied into this case for information only. I had no involvement in the actual prosecution of the case of Mr Ishaq and do not feel that I am able to expand on anything other than that contained in the documents.

253. However, I would like to extend my sympathy to Mr Ishaq for the loss and distress that he suffered due to the Horizon IT system.

**Audit data from Horizon to support investigation, prosecution and/or other legal proceedings**

254. In considering the Inquiry's questions in relation to the above subject matter, I can confirm that I have reviewed the following documents:

- i. The document entitled "Conducting Audit Data Extractions at CSR" dated 4 May 2000 (POL00029176);
- ii. The document entitled "Conducting Audit Data Extractions at Live" dated 27 November 2001 (FUJ0015276);
- iii. The versions of the document entitled "Management of the Litigation Support Service" dated 27 October 2009 (FUJ00152212), 14 February 2012 (FUJ00152220) and 23 April 2012 (FUJ00152225) as well as the version marked "withdrawn" (FUJ00152235);
- iv. The versions of the document entitled "Audit Data Extraction Process" dated 13 September 2010 (FUJ00152216), 1 March 2011

(FUJ00152218), 14 February 2012 (FUJ00152221), 3 September 2014 (FUJ00152225) and 4 September 2014 (FUJ00152229);

- v. The document entitled "Security Management Service: Service Description" (SVM/SDM/SD/0017) dated 24 August 2006 (FUJ00002033), 31 December 2008 (FUJ00080107), 15 October 2010 (FUJ00002264), 25 November 2013 (FUJ00088868), 4 December 2013 (FUJ00002555), 4 April 2014 (POL00002572) and 19 February 2016 (POL00002666) (in particular paragraph 2.4).

255. My role as a member of the CLT did not include dealing with any contractual requirements between Fujitsu and POL. This was dealt with by a contract/commercial team and was not part of my responsibilities.

256. The only role I had in obtaining audit data was to request it as and when it was required through the Investigation and Security Team as happened in the case of Mrs Misra. The Investigation Officer would deal with the request internally and contact Fujitsu. In the case of Mrs Misra I contacted David Jones, Head of Legal, direct to escalate the request but it was primarily for the Investigation Officer to deal with requests. It was not usual for me to contact David Jones at Fujitsu but I did so here, due to the urgency of the request. I only obtained his name from Penny Thomas who provided it to me so that I could try to bypass the usual slow procedure for obtaining ARQ data.

257. In normal circumstances, I understand that David Jones in Fujitsu would be negotiating and communicating about ARQ requests with our contract and commercial team. I was not part of these negotiations and cannot comment on who was also responsible for the provision of data or how any data was obtained was presented by Fujitsu.

### **ARQ data issues**

258. In answering the Inquiry's questions on this subject matter, I can confirm that I have reviewed the following documents:

- i. Mark Dinsdale's email to Marilyn Benjamin and Juliet McFarlane dated 2 July 2010 (FUJ00122903);
- ii. The emails between Juliet McFarlane and Mark Dinsdale dated 13 and 16 September 2010 (FUJ00122980).

259. The first time that I had sight of these two emails was when the Inquiry provided them to me. I did not see them or have any knowledge of them during the time when I was involved in prosecutions of subpostmasters. Given that this is my first time seeing these emails, I do not feel in a position to answer the Inquiry's questions on them as I do not feel that I could expand on anything other than what is stated in the emails.

**The creation and development of standard Horizon Integrity reports**

260. In addressing the Inquiry's questions on the above subject matter, I can confirm that I have reviewed the following documents:

- i. The emails dated 13, 17 and 18 September 2012 (FUJ00156640);
- ii. My email dated 20 September 2012 (FUJ00155085);
- iii. The email from me to Gareth Jenkins dated 1 October 2012 (FUJ00155090) and attachments (POL00107567 and FUJ00156648);
- iv. Gareth Jenkins' reply to me dated 1 October 2012 (POL00096983);
- v. My email dated 1 October 2012 (FUJ00155093);
- vi. Version 0.1 of "Horizon Integrity" (FUJ00123914);
- vii. Version 0.2 of "Horizon Integrity" (POL00107806);
- viii. My email dated 4 October 2012 (FUJ00153815);
- ix. The emails dated 4 and 5 October 2012 at (POL0097007) and the attachments (FUJ00153819, FUJ00153820 and FUJ00153821);
- x. Gareth Jenkins' email to Martin Smith, me and others dated 5 October 2012 (FUJ00124012) and attachments (FUJ00124013, FUJ00124015, FUJ00124016, FUJ00080526, FUJ00124020);
- xi. The email from Sharron J Jennings dated 5 October 2012 (FUJ00123982) and the attachment (FUJ00123983);
- xii. The emails dated 19 October 2012 (POL00097061);
- xiii. The emails dated 26 and 27 November 2012 (POL00097216);
- xiv. My email dated 27 November 2012 (POL00097218);
- xv. Gareth Jenkins' statement dated 27 November 2012 (FUJ00124072).

261. Document POL00096983 refers to two 'existing' reports called 'Horizon' and 'Horizon Online Integrity'. I cannot recall the specifics of these reports but presume that they were generic reports, giving information both about how the Horizon system operated and worked in practice and also about the integrity of the Horizon system. I understand that CK requested them because they wanted a report to be able to serve with all cases which assisted the Court and the Defence in understanding the working of the Horizon system in practical terms.

262. I then requested another report. This was to assist Helen Rose, the disclosure officer, who was, at that time, dealing with 20 cases. The report was needed to deal with the issues in those cases. This email and the questions in it, were drafted following consultation with and assistance from CK.

263. By this point, I did think that Mr Jenkins was providing evidence as an expert as he was seen as an expert by both POL and Fujitsu.

### **General**

264. I did consider that a challenge to the integrity of Horizon in one case was relevant to other ongoing or future cases but I would also always deal with the specific issues in each case in front of me on a case by case basis.



265. Counsel were very experienced and had training on the Horizon system and dealt with multiple POL cases. If they were aware that an issue raised in one case was or could be relevant to another case, I was confident that they would highlight this to me in their opinions and advice.

266. I cannot think of any other matters that I consider are of relevant to Phase 4 of the Inquiry (Action against Sub-postmasters and others: policy making, audits and investigations, civil and criminal proceedings, knowledge of and responsibility for failures in investigation and disclosure).

267. I have a lot of sympathy for these sub postmasters and the huge amount of loss they suffered. I genuinely thought that I was doing the right thing at the time. They are not criminals and I am sorry that the legal system failed them and treated them as such.

**Statement of Truth**

I believe the content of this statement to be true.

Signed:

**GRO**

Dated: 6 October 2023

**Index to First Witness Statement of Jarnail Singh**

<b><u>No.</u></b>	<b><u>URN</u></b>	<b><u>Document description</u></b>	<b><u>Control number</u></b>
1	WITN04750101	Curriculum Vitae of Mr Jarnail Singh	WITN04750101
2	POL00030659	Post Office Internal Prosecution Policy (Dishonesty), Andrew Wilson December 1997	POL-0027141
3	POL00031012	Investigation Policy Appendix 16 - Investigation and prosecution policy	POL-0027494
4	POL00030578	S02 Royal Mail Group Criminal Investigation and Prosecution Policy December 2007	POL-0027060
5	POL00104812	"Royal Mail Group Ltd Criminal Investigation and Prosecution Policy"	POL-0080444
6	POL00031011	RMG Prosecution Policy (undated) V2.1	POL-0027493
7	POL00030580	Post Office Ltd - Security Policy: Fraud Investigation and Prosecution Policy v2	POL-0027062
8	POL00030579	Post Office Ltd Financial Investigation Policy, May 2010	POL-0027061
9	POL00026573	RMG Procedures & Standards - Proceeds of Crime Act 2002 & Financial Investigations doc 9.1 V1	POL-0023214
10	POL00031008	RMG Ltd Criminal Investigation and Prosecution Policy v1.1 November 2010	POL-0027490
11	POL00030598	Royal Mail Prosecution Decision Procedure	POL-0027080
12	POL00104853	Post Office's Financial Investigation Policy	POL-0080485
13	POL00104855	Post Office Ltd. Anti-Fraud Policy	POL-0080487
14	POL00030685	Royal mail Group Prosecution Policy, v3.0, April 2011 - Rob Wilson (Head of Criminal Law Team)	POL-0027167
15	POL00030800	RMG Policy - Prosecution (S3) Version 3.0	POL-0027282
16	POL00031034	Post Office Prosecution Policy V1	POL-0027516
17	POL00104929	"Post Office Limited: Internal Protocol for Criminal Investigation and Enforcement (with flowchart)"	POL-0080561
18	POL00105226	Undated Appendix 1 - POL Criminal Investigations and Enforcement Procedure (flowchart)	POL-0080851
19	POL00030686	Post Office Prosecution Policy England and Wales (effective from 1/11/13, review 1/11/14)	POL-0027168
20	POL00030811	Post Office Limited Prosecution Policy for England and Wales v1	POL-0027293
21	POL00104900	Undated 'Separation Project - Criminal Investigations Policy for Post Office Ltd'	POL-0080532
22	POL00039969	Draft POL Board Prosecution Paper Policy May 2002 Issue 7	POL-0036451
23	POL00104747	Investigation Policy: Casework Management (England & Wales) v1.0	POL-0080387

24	POL00104777	Investigation Policy: Casework Management (England & Wales) v4.0	POL-0080417
25	POL00118096	Email from Andrew Wise to Michael Stanway forwarding an email re Casework Compliance	VIS00012685
26	POL00118108	Appendix 1 - Case Compliance checklist. Undated (date taken from parent email)	VIS00012697
27	POL00118109	Appendix 2 - File construction and Appendixes A, B and C: "Compliance Guide: Preparation and Layout of Investigation Red Label Case Files" Undated - date taken from parent email	VIS00012698
28	POL00118103	Appendix 5 - Discipline reports layout: "POL template Offender Report (Personnel Investigation)" - undated (date taken from parent email)	VIS00012692
29	POL00118105	Appendix 7 - Tape Interviews. "POL Security Operations Team guide: Summarising of Tape Recorded Interviews." Undated - date taken from parent email	VIS00012694
30	POL00118106	Appendix 8 - Notebooks: Guidance on using notebooks in investigations. Undated (date taken from parent email)	VIS00012695
31	POL00118107	Appendix 9 - Case Progression Toolkit. Undated (date taken from parent email)	VIS00012696
32	POL00118101	Appendix 3 - Offender reports and Discipline reports: "Compliance Guide to the Preparation and Layout of Investigation Red Label Case Files" - undated (date taken from parent email)	VIS00012690
33	POL00118102	Appendix 4 - Offender reports layout: "POL template Offender Report (Legal Investigation)" - undated (date taken from parent email)	VIS00012691
34	POL00118104	Appendix 6 - Identification codes (undated - date taken from parent email)	VIS00012693
35	POL00115665	Email from Dave Posnett to Dave Pardoe, Allison Drake and others - Re: Case Compliance	POL-0115825
36	POL00115666	Security Operations Team. Summarising of Tape Recorded Interviews.	POL-0115826
37	POL00115671	Post Office Ltd, Security Operations Team, Compliance. Guide to the preparation and layout of investigation red label case files. Offender reports and discipline reports.	POL-0115831
38	POL00115667	Policy Guide: Notebooks	POL-0115827
39	POL00115668	Case Raise Facing Sheet and other Forms re Investigations and Incident Reporting branch losses	POL-0115828
40	POL00115669	Security Operations Team - Case Compliance Checklist and Scoring	POL-0115829

41	POL00115670	Guide to the Preparation and Layout of Investigation Red Label Case Files - Security Operations Team Compliance	POL-0115830
42	POL00115672	Post Office Limited: Investigation, Legal - Offence Report - Blank Form - Ref: POLTD/1112/XXXX	POL-0115832
43	POL00115673	Post Office Limited - Blank Personnel Investigation Report Form - Ref: POLTD/1112/XXXX	POL-0115833
44	POL00115674	Post Office Limited Identification Codes- Ethnicities	POL-0115834
45	POL00118110	Email from Andrew Wise to Darrell Kennedy, Ben J Edwards and others re Case Compliance	VIS00012699
46	POL00118120	Security Operations Team Guide re summarising of Tape Recorded Interviews	VIS00012709
47	POL00118121	Guidance on using notebooks in investigations	VIS00012710
48	POL00118122	Case Progression Toolkit	VIS00012711
49	POL00118123	Case Compliance checklist	VIS00012712
50	POL00118124	Compliance Guide: Preparation and Layout of Investigation Red Label Case Files, File Construction and Appendices A, B & C	VIS00012713
51	POL00118125	Compliance Guide to the Preparation and Layout of Investigation Red Label Case Files- Offender and Discipline reports.	VIS00012714
52	POL00118126	POL Template Offender Report (Legal Investigation) - Confidential	VIS00012715
53	POL00118127	POL template Discipline Report (Personnel Investigation) - Confidential	VIS00012716
54	POL00118128	Race Identification Codes, numbers 1-7.	VIS00012717
55	POL00118289	Email from Dave Posnett to Rob King, Andy Hayward, Jarnail Singh cc Suzanne Winter Robert Daily, Keith Gilchrist and Graham Ward re Review POL investigation forms	POL-0119426
56	POL00118290	Index to GS Obsolete Investigation Forms - undated (date taken from host email)	POL-0119427
57	POL00118377	Index to POL Investigation Forms	POL-0119514
58	POL00118129	Email from Andrew Wise to Helen Dickinson re Case Process and Compliance Documents	VIS00012718
59	POL00118130	Post Office Ltd Security Operations Team - Compliance - Guide to the Preparation and Layout of Investigation Red Label Case Files.	VIS00012719
60	POL00118131	Identification Codes, numbers 1-7	VIS00012720
61	POL00118132	Available Intelligence Checks for Security Team Staff and Financial Investigators	VIS00012721
62	POL00118133	Security Operations Team - Asset Recoveries	VIS00012722
63	POL00118134	Email to Post Office Security re: Security Operations BOI Account Funding Notification	VIS00012723

64	POL00118135	Cash Seizure - CIT Collections Process	VIS00012724
65	POL00118136	Security Operations Team - Triggers & Timescales	VIS00012725
66	POL00105223	Security Operations Casework Review	POL-0080848
67	POL00084988	Security & Investigation Financial Investigation Unit - Criminal Debt recovery for losses > £20K Process flowchart	POL-0082046
68	POL00084989	POL Financial Investigation Unit Business Process Documentation - Security & Investigation Debt Process text	POL-0082047
69	POL00051382	Letter from Rob Wilson to John Dove re: R v Susan Jane RUDKIN confiscation hearing 21/08/2009	POL-0047861
70	POL00084977	Post Office, Former SPM End to End Debt Review v.0.5	POL-0082035
71	POL00044830	David Blakey - Record of Tape Recorded Interview 13 May 2004	POL-0041309
72	POL00044831	Record of tape - recorded interview - David Charles Blakey (Part 2)	POL-0041310
73	POL00044829	Interview with Gillian Blakey, Summary of points	POL-0041308
74	POL00044818	Offence sheet - Theft and false accounting - David Charles Blakey	POL-0041297
75	POL00044821	Notification of proceedings to police - David Charles Blakey	POL-0041300
76	POL00044822	Form NPA 02 1/97 - Notification of proceedings to police - David Charles Blakey	POL-0041301
77	POL00044835	David Blakey: Memo from Jarnail A Singh to S&A Casework, cc'd Paul Whitaker re: POST OFFICE LIMITED v DAVID CHARLES BLAKEY SUB POST OFFICE ASSISTANT, RIBY SQUARE SPSO CASE NO: 0405/0172	POL-0041314
78	POL00044817	Schedule of non-sensitive unused material for the case of R v David Charles Blakey	POL-0041296
79	POL00044819	David Blakey case study - Witness statement for Glen Morris	POL-0041298
80	POL00044824	Witness statement of Paul Graham Whitaker	POL-0041303
81	POL00044825	Witness statement - Jayne Anne Kaye	POL-0041304
82	POL00044826	Witness statement - Natasha Ann Beck	POL-0041305
83	POL00044827	Witness statement - Patricia Brown	POL-0041306
84	POL00044828	Witness statement - Samantha Alice Callaghan	POL-0041307
85	POL00044357	David Blakey case study: Internal memo from Phil Taylor to Paul Whittaker re: REGINA V DAVID CHARLES BLAKEYCASE NO: 0405/0172	POL-0040836
86	POL00053009	Record of Tape/Recorded Interview with Suzanne Palmer	POL-0049488

87	POL00053007	Suzanne Palmer cases study: PO Investigation report into Suzanne Palmer re: offence of false accounting	POL-0049486
88	POL00053005	Notification of Proceedings to Police Form	POL-0049484
89	POL00053006	Notification of Proceedings to Police in relation to Miss Suzanne Lesley Palmer - False accounting	POL-0049485
90	POL00052990	Memo from Mr Jarnail A Singh to the Post Office Limited (Investigation Team) re: Post Office Limited v Suzanne Lesley Palmer.	POL-0049469
91	POL00053011	Schedule of charges re: Post Office Limited v Suzanne Lesley Palmer	POL-0049490
92	POL00052987	Memo from Miss Lisa Allen to Mr Jarnail Singh re: Suzanne Lesley Palmer	POL-0049466
93	POL00052994	Memo from Jarnail Singh to Investigation team re: POL v Suzanne Lesley Palmer - Southend Magistrates Court - Committal 3rd July 2006 - Case No: POLTD/0506/0619 - outcome of Magistrates hearing (declined jurisdiction)	POL-0049473
94	POL00053001	Suzanne Palmer Case Study: Memo from Jarnail Singh to POL Investigation Team cc Lisa Allen re: POL v Suzanne Palmer committal hearing 03/07/2006 - update re hearing and witnesses etc	POL-0049480
95	POL00052991	Memo from Jarnail A Singh to Investigation Team Post Office Limited c.c. Lisa Allen, Press Office, POST OFFICE LIMITED v SUZANNE LESLEY PALMER	POL-0049470
96	POL00053003	Memo from Miss J S Andrews to Post Office Limited (Investigation Team) re: R v Suzanne Lesley Palmer (Basildon Crown Court - Plea & Case Management Hearing)	POL-0049482
97	POL00053008	Counsel Advice on Evidence - R v. Suzanne Palmer	POL-0049487
98	POL00052986	Indictment Sheet re: R v Suzanne Lesley Palmer	POL-0049465
99	POL00052993	Memo from Miss J S Andrews to the Post Office Ltd (Investigation Team) re: R v Suzanne Lesley Palmer	POL-0049472
100	POL00052998	Memo from JS Andrews to Investigation team re: Regina v Suzanne Lesley Palmer - warned for trial w/c 22 Jan 2007 - Notice of Additional Evidence	POL-0049477
101	POL00052992	Suzanne Palmer Case Study: Memo from Jennifer Andrews to POL Investigation team cc Lisa Allen re: POL v Suzanne Palmer trial w/c 22/01/2007 - enclosing draft admissions	POL-0049471

102	POL00052988	Memo from Miss J S Andrews to the Post Office Limited (Investigation Team) re: Post Office Limited v Suzanne Lesley Palmer (Trial during w/c 22nd January 2007)	POL-0049467
103	POL00052989	Letter from Miss J S Andrews to Investigation Team Post Office Limited c.c. Lisa Allen, POST OFFICE LIMITED v SUZANNE LESLEY PALMER	POL-0049468
104	POL00052995	Suzanne Palmer Case Study: Memo from Jennifer Andrews to POL Investigation team cc Lisa Allen RE: POL v Suzanne Palmer trial w/c 22/01/2007 - enclosing notice of additional evidence for Defence	POL-0049474
105	POL00052997	Memo from Mr Jarnail Singh to the Post Office Limited (Investigation Team) re: Post Office Limited v Suzanne Lesley Palmer (Trial on w/c 22nd January 2007)	POL-0049476
106	POL00053000	Letter from Mr Jarnail A Singh to Lisa Allen re: Post Office Limited v Suzanne Lesley Palmer (Basildon Crown Court w/c 22nd January 2007)	POL-0049479
107	POL00052982	Memo from Miss J Andrews to Investigation Team Post Office Ltd, RE, PO v Suzanne Lesley Palmer, Southend Crown Court, Trial 24th-26th Jan 2007	POL-0049461
108	POL00052984	Suzanne Palmer Case Study: Casework Management Initial Tick List	POL-0049463
109	POL00060416	Susan Rudkin case study: Letter from Mr EM Rudkin to Paul Hemley Re: Suspense account	POL-0056895
110	POL00061521	Letter from Paul Hemley to E M Rudkin re: Suspense account query	POL-0058000
111	POL00065265	Susan Rudkin case study: Incident Report for lbstock Post Office Branch	POL-0061744
112	POL00045243	Handwritten statement in re to subpostmaster debt recovery (undated - date estimated from audit date) Susan Rudkin	POL-0041722
113	POL00045246	Handwritten note re: Interview at lbstock Post Office	POL-0041725
114	POL00050026	Record of tape recorded interview of Susan Jane Rudkin dated 20/8/08.	POL-0046505
115	POL00046488	Susan Rudkin case study: Memo in re to Jarnail Singh to Fraud team post office limited and Mole Willcox in re to ' Post office limited v Susan Jane Rudkin dated 3/10/2008.	POL-0042967
116	POL00045220	Schedule of charges - Post Office Limited v Susan Jane Rudkin	POL-0041699
117	POL00046505	Letter from Mike Wilcox to Jarnail Singh in re to Susan Jane Rudkin	POL-0042984

118	POL00046506	Memo from Jarnail Singh to Fraud team post office in re to Susan Jane Rudkin	POL-0042985
119	POL00046537	Susan Rudkin case study: Summons, Hinckley magistrates court in re to Susan Jane Rudkin.	POL-0043016
120	POL00051044	Email from Jarnail A Singh to Tahira Rasool in re to Michael and Susan Rudkin (Ibstock) Leicester post office.	POL-0047523
121	POL00059762	Email from Glenn Chester to Sarah Howards, Re: Urgent Advice needed-Flag Case FCT728	POL-0056241
122	POL00044916	Letter from Mr Michael Rudkin to POL re: Requesting withdrawal of suspension & prosecution	POL-0041395
123	POL00060421	Letter from E M Rudkin to Mr Goerge Thomson re: Private, In the Strictest Confidence and without Prejudice.	POL-0056900
124	POL00046524	Letter from Marie Dancer to Mike Wilcox in re to Susan Rudkin	POL-0043003
125	POL00050993	Letter from Dr A T Peden Richard Nelson Solicitors in re to Susan Rudkin's mental health.	POL-0047472
126	POL00050990	Letter from Jarnail Singh to Richard Nelson solicitors, RE: PO v Susan Jane Rudkin, Coalville Magistrates Court- 13 March 2009 at 10am	POL-0047469
127	POL00050242	Restraint Order Prohibiting Disposal of Assets - Susan Jane Rudkin	POL-0046721
128	POL00051380	Susan Rudkin case study: Memo from Rob Wilson to Fraud Team cc Mike Wilcox, Ged Harbinson and Press Office re: R v Susan Jane RUDKIN - report on final result	POL-0047859
129	POL00052029	Letter from Jarnail Singh to Messrs Richard Nelson Solicitors re: Regina v Susan Jane Rudin Stafford Crown Court Confiscation Hearing - 21st August 2009	POL-0048508
130	POL00052020	STATEMENT OF INFORMATION RELEVANT IN ACCORDANCE WITH SECTION 16 (3) OF THE PROCEEDS OF CRIME ACT 2002, REGINA V SUSAN JANE RUDKIN	POL-0048499
131	POL00052094	STAFFORD CROWN COURT - CONFISCATION HEARING - 21st AUGUST 2009, THE QUEEN v SUSAN JANE RUDKIN, BRIEF TO COUNSEL FOR THE PROSECUTION	POL-0048573
132	POL00055156	Letter from Charlotte Knight to Mr Singh, Re: R v Susan Jane Rudkin- Outstanding Confiscation Order-29.894.15 Deadline for payment Wednesday 18 August 2010	POL-0051635



133	POL00055203	Letter from Jarnail Singh to Charlotte Knight, re: Regina v Susan Jane Rudkin Outstanding Confiscation Order	POL-0051682
134	POL00057602	Financial Investigation Events Log, POLTD/0809/0101 Susan Rudkin	POL-0054081
135	POL00051231	Susan Rudkin case study: Letter from John Dove to Jarnail Singh re mags hearing - guilty plea	POL-0047710
136	POL00050140	Transcript: Record of tape interview in re to Julian Wilson dated 15/09/2008	POL-0046619
137	POL00050128	Transcript: Record of tape recorded interview in re to Julian Wilson.	POL-0046607
138	POL00044806	Julian Wilson case study: Memo from Jarnail Singh to the Fraud Team Post Office Ltd re: POL v Julian Wilson (Astwood Bank)	POL-0041285
139	POL00047083	Julian Wilson Case Study: Post Office Limited V Julian Wilson - Schedule of Charges	POL-0043562
140	POL00050763	Email from Gary R Thomas to Fraud Team Post Office, Jarnail A Singh, RE: T.I.C's Julian Wilson POLTD	POL-0047242
141	POL00051265	Letter from Jarnail Singh to Jolyon Canlin; Re POL v Julian Wilson	POL-0047744
142	POL00051194	Royal Mail Group, Schedule of Non-Sensitive Unused Material re: Julian WILSON	POL-0047673
143	POL00051385	Letter from Rob G Wilson to Jarnail Singh re: REGINA v JULIAN WILSON	POL-0047864
144	POL00044753	The Queen v Julian Wilson - Instructions to counsel to settle indictment and advise on evidence and brief for the prosecution	POL-0041232
145	POL00044767	Summary of facts re: Royal Mail Group Ltd v Julian Wilson	POL-0041246
146	POL00051920	Julian Wilson case study: Letter from J. Canlin to Mr J Singh RE: Julian Wilson - Worcester Crown Court. 15th June 2009 - PCIVIH	POL-0048399
147	UKGI00012555	Letter pertaining to Plea and Case Management hearing R v Julian Wilson from Jarnail Singh to Jolyon Canlin	UKGI023351-001
148	POL00044751	In The Crown Court at Worcester, Advice statement re: R v Julian Wilson	POL-0041230
149	POL00044809	Indictment, Draft Case Summary from Anthony Vines, Civitas Law - R v Julian Wilson	POL-0041288
150	POL00051720	Letter from Jarnail Singh to Fraud Team Post Office Limited c.c. Gary Thomas and others re: REGINA v JULIAN WILSON	POL-0048199
151	POL00051715	Letter from Jarnail Singh to Messrs Richard Nelson. Re: Regina v Julian Wilson - Worcester Crown Court - Plea and case management hearing - 15th June 2009	POL-0048194

152	POL00047026	Draft Case Summary at the Crown Court at Worcester in The Queen v Julian Wilson	POL-0043505
153	POL00051459	INSTRUCTIONS TO COUNSEL (Mr Anthony Vines of Civitas Law) DRAFTED BY ROB G WILSON TO SETTLE INDICTMENT AND ADVISE ON EVIDENCE AND BRIEF FOR THE PROSECUTION IN THE MATTER OF THE QUEEN V JULIAN WILSON (Backsheet endorsed by Counsel (Richard Cole) with various dates)	POL-0047938
154	POL00044800	Indictment, Statements of Offences - R v Julian Wilson	POL-0041279
155	POL00051936	Letter from John H. Dove. to Mr. J. Singh re: Regina - v - Julian Wilson - Worcester Crown Court	POL-0048415
156	POL00050695	Letter from Richard Nelson solicitors to Jarnail Singh (POL) seeking variation of restraint order against Julian Wilson dated 14/01/09.	POL-0047174
157	POL00064718_001	Graham Ward's witness statement in support of an application for a restraint order (Section 41 Proceeds of Crime Act 2002) against Julian Wilson.	POL-0061197_001
158	POL00050704	Memo from Jarnail Singh to Fraud team (Ged Harbinson & Phil Southern) re to Julian Wilson Astwood Bank.	POL-0047183
159	POL00050726	Julian Wilson case study: Email from Graham C Ward to Jarnail A Singh, RE: FW: Post Office Ltd v Julian Wilson	POL-0047205
160	POL00044961	Email from Glenn Chester to Zoe Topham re: Fw: Astwood Bank 346246 B96 6AD	POL-0041440
161	POL00051969	Letter from Miss J S Andrews to Jolyon Canlin of Messrs Richard Nelson re: REGINA -v- JULIAN WILSON	POL-0048448
162	POL00045621	Court order (Worcester) in re to R V Julian Wilson	POL-0042100
163	POL00052047	Letter from Jarnail Singh to Fraud Team Post Office Limited c.c. Graham Ward and others re: REGINA v JULIAN WILSON	POL-0048526
164	POL00052277	Email from Graham C Ward to Jarnail A Singh re: Julian Wilson - Restaint Order	POL-0048756
165	POL00044749	Financial investigation events log - Case number: 0809/126 Gary Thomas - Astwood Bank/ Julian Wilson	POL-0041228
166	POL00113278	Approved Judgment between Josephine Hamilton & Others and Post Office Limited	POL-0110657
167	POL00058550	Seema Misra Case Study: Email from Mr Keith Noverre to Mrs S Misra re: Audit of West Byfleet Post Office Branch	POL-0055029

168	POL00044541	POL Investigation Report for Seema Misra (POLTD/0708/ 0249)	POL-0041020
169	POL00049658	Memo from Jarnail Singh to Investigation Team Post Office Limited and Adrian Morris re Post Office Limited v Seema Misra. POLTD/0708/0249. Opinion that there is sufficient evidence to prosecute, and in the Crown Court.	POL-0046137
170	POL00049716	Email from Jason G Collins to Jarnail A Singh re: DAM Authority Seema Misra West Byfleet	POL-0046195
171	POL00049717	Email from Jarnail A Singh to Investigation Team Post Office Ltd	POL-0046196
172	POL00044539	Memo from Jarnail Singh to the Post Office fraud team re Post Office Limited Seema Misra	POL-0041018
173	POL00045010	POL v Seema Misra - Schedule of Charges	POL-0041489
174	POL00044613	Summary of facts (POL v Seema Misra)	POL-0041092
175	POL00051149	Indictment - R v Seema Misra	POL-0047628
176	POL00094011	West Byfleet, Seema Misra Reports re transactions, remittance out slip, and final branch trading statement.	POL-0094133
177	POL00051441	Letter from Phil Taylor to Mr Wawick Tatford. Re: Counsel's advice on criminal prosecution of Seema Misra for theft	POL-0047920
178	POL00051539	Seema Misra Case Study - Email from Warwick Tatford to Phil Taylor re Seema misra Guildford Crown Court Trail - W/L 1st -12th June 2009.	POL-0048018
179	POL00050738	letter from Jon Longman to Jarnail Singh regarding statements and evidence for the committal of Seema Misra	POL-0047217
180	POL00050750	Schedule of Non-sensitive unused material, R v Seema Misra	POL-0047229
181	POL00050751	Schedule of sensitive material, R v Seema Misra	POL-0047230
182	POL00044585	Seema Misra case study - Instructions to counsel to settle indictment and advise on evidence and brief for the prosecution in The Queen v Seema Misra	POL-0041064
183	POL00050950	Letter from Jarnail Singh to Clerk to Warwick Tatford in re to Regina v Misra	POL-0047429
184	POL00051092	Email from Warwick Tatford to Jarnail A Singh Re Indictment for Misra	POL-0047571
185	POL00050942	Letter from Jarnail Singh to Castle partnership Solicitors in re to Regina v Seema Mirsa dated 17/02/09.	POL-0047421
186	POL00051045	Letter from Castle partnership to Royal mail services in re to PO v Seema Misra dated 02/03/09.	POL-0047524

187	POL00051773	Seema Misra Case Study: Attendance Note by Jarnail Singh re: Seema Misra at Guildford Crown Court(CRM/258932/JSX)	POL-0048252
188	POL00052202	Email from John Longman to Phil Taylor Fw: Trial of Seema Misra - West Byfleet SPSO - Branch Code 126023 - Guildford Crown Court 30th November 2009 (Four day trial)	POL-0048681
189	POL00052487	Letter from Coomber Rich to Royal Mail Legal Services, RE: R v Seema Misra, Guildford Crown Court- 30 November 2009	POL-0048966
190	POL00052462	Seema Misra Case Study - Regina v Seema Misra - Application by the defence pursuant to s8of the criminal procedure and investigations act for disclosure of relevant material	POL-0048941
191	POL00058503	Email from Warwick Tatford to John Longman, Re: Misra further disclosure request from the defence.	POL-0054982
192	POL00053723	Email from Jarnail Singh to Warwick Tatford incl em chain from Mark Dinsdale to Rob Wilson re: advice requested on disclosure request in MISRA case	POL-0050202
193	POL00044557	Advice on requests for disclosure in Seema Misra case	POL-0041036
194	POL00053746	Seema Misra case study - Letter from Jarnail Singh to Coomber Rich Solicitors, RE: R v Seema Misra, Guildford Crown Court, Trial 15 March 2010	POL-0050225
195	POL00044553	Letter Jarnail to Singh to Seema Misra's lawyers regarding Regina v Seema Misra Guilford crown court	POL-0041032
196	POL00053849	Attendance note from Jarnail Singh for Seema Misra dated 27/01/10.	POL-0050328
197	POL00053880	Seema Misra case study: Email from John Longman to Phil Taylor, Jarnail A Singh, RE: West Byfleet- Latest Defence Request for Disclosure dated 29/01/10.	POL-0050359
198	POL00093865	Draft Audit Report for West Byfleet Post Office (FAD 126023) by Alan Stuart (Seema Misra case study) and an email from John Longman to Warwick Tatford and Jarnail Singh re training	POL-0093987
199	UKGI00014903	Seema Misra case study: Court Attendance Note from Jarnail Singh re Seema Misra for Mention dated 01/02/10, updated 03/02/2010	UKGI025696-001
200	POL00053938	Email chain from Warwick Tatford to Jarnail Singh; John Longman; Mandy Talbot; Craig Thompson and others, re: Mrs. Nixon.	POL-0050417
201	POL00053954	Letter from J McFarlane to the Clerk of Warwick Tatford Re Regina v Seema Misra	POL-0050433

202	POL00114272	Email from Jarnail A Singh to David Jones re: Regina v Seema Misra trial- 15th March 2010	POL-0113199
203	UKGI00014895	Seema Misra case study: Email from Issy Hogg Coombe Rich Solicitors to Jarnail Singh re: Seema Misra Guildford Crown Court mention 1st February 2010	UKGI025688-001
204	POL00054010	Email from Issy Hogg to Jarnail Singh RE: FW: R v Seema Misra Guildford Crown Court Trial 15th March 2010 - disclosure	POL-0050489
205	POL00054185	Memorandum from Jarnail Singh to Issy Hogg, re: Regina v Seema Misra, Guildford Crown Court, Trial - 15th March 2010.	POL-0050664
206	POL00054254	Email from John Longman to Thomas Penny, Mark Dinsdale and Jarnail Singh re: West Byfleet	POL-0050733
207	POL00054248	Memo from Issy Hogg to Jarnail A Singh re. Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010 regarding disclosure and application to stay count 1	POL-0050727
208	POL00054335	Email from Warwick Tatford to Jarnail Singh, RE: R v. Misra - skeleton argument on abuse of process	POL-0050814
209	POL00045565	Regina Misra attendance note for the case listed on 7/5/2010	POL-0042044
210	POL00055217	Seema Misra case study: Schedule of Non-Sensitive Unused Material - R v Seema MISRA	POL-0051696
211	POL00055236	Seema Misra case study - Letter from Rob G Wilson to Miss Issy Hogg, Re: Regina v Seema Misra, enclosing updated schedule of non-sensitive unused material	POL-0051715
212	POL00055421	Email from Warwick Tatford to Jarnail A Singh re: Seema Misra - Disclosure	POL-0051900
213	POL00054275	Notification of Fixture of Hearing re abuse of process application at Guildford Crown Court on 10th March 2010 - Seema Misra	POL-0050754
214	POL00054346	Seema Misra Case Study: Response to Defence Abuse Skeleton by Warwick Tatford - (R v Seema Misra)	POL-0050825
215	POL00054430	Memo from Jarnail A Singh to Mandy Talbot re. Fw: West Byfleet Trial - 15th March 2010 - Guildford Crown Court	POL-0050909
216	UKGI00014994	Seema Misra case study: Record of proceedings in the matter between Regina and Seema Misra in the Guilford Crown Court (T20090070) on 11/10/2020 (Day 1)	UKGI025787-001
217	UKGI00014845	Regina v Seema Misra, before his Honour Judge N.A.Stewart proceedings on Monday 18th October 2010 day 6	UKGI025638-001

218	POL00093689	Exhibit SM3 for R v Seema Misra Case at Guildford Crown Court. Expert report on Horizon.	POL-0093811
219	POL00094101	Final version of the 2nd Interim Technical Expert's Report	POL-0094223
220	POL00053930	Email from Jon Longman to Warwick Tatford and Jarnail Singh, RE: Fw West Byfleet dated 01/02/10.	POL-0050409
221	POL00053937	Witness Statement of Gareth Idris Jenkins (signed) - comments on 2nd Interim Technical expert's report (Seema Misra case study)	POL-0050416
222	POL00053992	Third Interim Technical Expert's Report to the Court prepared by Charles McLachlan regarding Seema Misra	POL-0050471
223	POL00054085	Email from Mark Dinsdale to Post Office Security, FW: West Byfleet Issues - email chain with POL and Fujitsu regarding info for expert witness report	POL-0050564
224	FUJ00122804	Email from David Jones to Jarnail Singh, Jane Owen and cc Penny Thomas re: FW: Requests for access re: Jerry Kwami Hosi - Legally privileged	POINQ0129018F
225	FUJ00122729	Email from Marilyn Benjamin (signed off as Jarnail Singh) to David M Jones re West Byfleet Issues- Seema Misra	POINQ0128943F
226	FUJ00122808	Email from Gareth Jenkins to Jarnail Singh; re: R v Seema Misra Guildford Crown Court Trial- 15th March 2010	POINQ0129022F
227	POL00054095	Email from Jarnail Singh to Issy Hogg RE: R v Seema Misra Guildford Crown Court Trial- 15th March 2010	POL-0050574
228	POL00054183	Memo from Jarnail A Singh to Gareth Jenkins re. Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POL-0050662
229	POL00054198	Memo from Marilyn Benjamin to John Longman and Warwick Tatford re. Fw: Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010.	POL-0050677
230	POL00058450	Notice on The Queen v Seema Misra with List of Witness.	POL-0054929
231	POL00054220	Email from Marilyn Benjamin to Jarnail Singh re: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010	POL-0050699
232	POL00054252	Seema Misra case study: Email from Gareth Jenkins to Jarnail A Singh re. Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POL-0050731

233	POL00054267	Memo from Jarnail A Singh to Gareth Jenkins re. Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POL-0050746
234	POL00054126	4th Interim Technical expert's report to the Court re Seema Misra prepared by Charles Alastair McLachlan, a Director of Amsphere Consulting Ltd.	POL-0050605
235	POL00054257	5th Interim Technical expert's report to the Court prepared by Charles Alastair McLachlan, a Director of Amsphere Consulting Ltd re Seema Misra.	POL-0050736
236	POL00054250	Email from Jarnail A Singh to Post Office Security, copied to John Longman and Warwick Tatford re. Regina v Seema Misra enclosing expert reports	POL-0050729
237	POL00054282	Memorandum from Jarnail Singh to Thomas Penny re Seema Misra Guildford Crown Court trial 15th March 2010 - West Byfleet.	POL-0050761
238	POL00054311	Email from Penny Thomas to Jarnail Singh and Jon Longman re: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL 15TH MARCH 2010	POL-0050790
239	POL00001643	Witness statement of Gareth Jenkins	VIS00002657
240	POL00058440	Notice of Further Evidence bundle of documents re: R v Seema Misra	POL-0054919
241	FUJ00122906	Witness statement of Gareth Idris Jenkins; Re: Seema Misra	POINQ0129120F
242	POL00055018	Email from Issy Hogg Coombe Rich Solicitors to Marilyn Benjamin re Seema Misra Guildford Crown Court.	POL-0051497
243	POL00055059	Email from Issy Hogg to Jarnail Singh re Seema Misra - request for information on reproducible errors, reconciliation and transaction corrections, known error logs etc.	POL-0051538
244	POL00055100	Emails between John Longman, Jarnail A Singh and others, re. Regina V Seema Misra - Guilford Crown Court - Trial	POL-0051579
245	POL00055150	Email from John Longman to Jarnail A Singh, Re: West Byfleet-Misra	POL-0051629
246	POL00055146	Letter from Jamail Singh to Jon Longman, Re: Regina v Seema Misra Guildford Crown Court Trial Case No: POLTD/07/08/0249	POL-0051625
247	POL00055356	Email from Marilyn Benjamin to John Longman, Re: Draft of Final Report re: Misra	POL-0051835
248	FUJ00083736	Technical expert's report to the Court prepared by Charles Alastair McLachlan, a Director of Amsphere Consulting Ltd	POINQ0089907F

249	UKGI00015008	Email from Gareth Jenkins to Warwick Talford, Jarnail A Singh and John Longman re: Draft Witness Statement	UKGI025801-001
250	FUJ00123031	Email thread between Gareth Jenkins and Warwick Talford (Jarnail Singh cc'ed) re draft witness statement	POINQ0129245F
251	FUJ00123050	Email from Gareth Idris Jenkins to Jarnail A Singh, Warwick Talford, John Longman and others re. Witness statement V0.3	POINQ0129264F
252	POL00110275	Witness Statement of Gareth Idris Jenkins Version 3.0 11/02	POL-0108082
253	POL00030298	Addendum to Technical expert's report to the Court prepared by Charles Alastair McLachlan, Director of Amsphere Consulting Ltd.	POL-0026780
254	POL00001882	Joint statement to the Court prepared by Gareth Jenkins of Fujitsu Ltd and Charles McLachlan, a Director of Amsphere Consulting Ltd.	VIS00002896
255	POL00029406	Tape transcript of R v Seema Misra Trial in Guildford Crown Court, 14 October 2010 - Evidence of Gareth Jenkins	POL-0025888
256	POL00001856	Transcript of Proceedings Day 5 In the Crown Court at Guilford Before His Honour Judge N. A. Stewart for Regina v Seema Misra.	VIS00002870
257	POL00065708	Judgment re: HIS HONOUR JUDGE N.A STEWARD REGINA -v- SEEMA MISRA 19/10/2010.	POL-0062187
258	FUJ00122723	Email from David M Jones to Roger Williams and David Roberts re West Byfleet Issues- Seema Misra	POINQ0128937F
259	UKGI00014898	Seema Misra case study: Email from Jarnail A Singh, Andrew Winn, Marilyn Benjamin and others re:	UKGI025691-001
260	POL00028838	Responsive Notes (Receipts/Payments Mismatch issue)	POL-0025320
261	POL00055418	Email exchange between Mandy Talbot, Jarnail Singh, Rod Ismay and Mike Granville	POL-0051897
262	POL00055590	Email from Marilyn Benjamin on behalf of Jarnail A Singh to Mandy Talbot, Hugh Flemington, Jacqueline Whitham, Re: Regina v Seema Misra-Guildford Crown Court-Trial-Attack on Horizon	POL-0052069
263	POL00055759	Memo from Jamail Singh to John Longman Paul Southin, Graham Ward, Re: Regina v Seema Misra Case No: POLTD/0708/0249	POL-0052238
264	POL00045051	R v Seema Misra - Provision of Financial Information (s18 Proceeds of Crime Act 2002)	POL-0041530



265	POL00094048	Telephone note for Jarnail Singh and Phil Taylor re Seema Misra. Written by Marilyn Benjamin.	POL-0094170
266	POL00031352	Email from Jarnail A Singh to Hugh Flemington, Alwen Lyons, Simon Baker, Re: Discuss of defect in horizon in court Seema Misra and Lee Castleton	POL-0028254
267	POL00060974	Email from Jarnail Singh to Chris Aujard re 2nd sight and QC - lessons to be learned from Misra case - POL criminal lawyer offers insight after Misra trial and expresses doubt about Second Sight inquiry due to the ease of SPM in making accusations against Horizon.	POL-0057453
268	POL00055918	Audit of Howey PO from Judy Balderson to Mr C Burston	POL-0052397
269	POL00056387	Joan Bailey - Record of Taped Interview, Date of Interview: 9.3.11, Time commenced: 12.32, Time concluded: 13.12	POL-0052866
270	POL00056388	Joan Bailey - Record of Taped Interview, Time commenced: 13.14, Time concluded: 13.57	POL-0052867
271	POL00056389	Joan Bailey - Record of Taped Interview, Time commenced: 14.00, Time concluded: 14.23	POL-0052868
272	POL00056365	Post Office - Record of Forms / exhibits shown at Interview - Joan Bailey	POL-0052844
273	POL00057198	Post Office Ltd investigation report for Joan Bailey, POLTD/1011/0164 - Offence(s)	POL-0053677
274	POL00056390	Memo from Maureen Moors to Royal Mail Group Criminal Law Team re: Fraud - Joan Bailey - Recommending prosecution be pursued	POL-0052869
275	POL00056477	Memo from Jarnail Singh to Post Office Security re: Post Office Limited v Joan Francis Bailey	POL-0052956
276	POL00056547	Memo from Jarnail Singh, Senior Lawyer to Post Office Security re: ROYAL MAIL GROUP LIMITED v JOAN FRANCIS BAILEY	POL-0053026
277	POL00057282	Letter from Steve Bradshaw to Colin Burston, RE: Case closure- Suspects Name- Joan Francis Bailey- Branch- Howey- Branch Code- 158 644	POL-0053761
278	POL00061539	Joan Bailey case study - Royal Mail Group Caution form - Joan Francis Bailey	POL-0058018
279	POL00057285	Joan Bailey case study: case file event log, Howey Post Office	POL-0053764
280	POL00046065	Statement for Rowlands Castle - Lynette Hutchings	POL-0042544
281	POL00056292	Audit Report of Rowlands Castle Post Office 2011	POL-0052771

282	POL00056417	Lynette Hutchings Case Study : Record of Taped Interview of Lynette Hutchings dated 20/04/2011	POL-0052896
283	POL00044505	Record of Taped Interview with Lynette Hutchings	POL-0040984
284	POL00046625	Transcript: Record of taped interview re Lynette Hutchings dated 20/04/2011.	POL-0043104
285	POL00046706	Investigation report by Graham Brander - Subpostmaster Lynette Jane Hutchings.	POL-0043185
286	POL00046626	Memo from Jarnail Singh to Maureen Moors and Graham Brander in re to Post office LTD v Lynette Jane Hutchings	POL-0043105
287	POL00046628	Memo from Graham Brander to Jarnail Singh in re to Ms Hutchings.	POL-0043107
288	POL00057362	Lynette Hutchings Case Study: POL v Lynette Jane Hutchings - Advice	POL-0053841
289	POL00057468	Lynette Hutchings case study: Summons to Portsmouth Magistrates Court - Lynette Jane Hutchings	POL-0053947
290	POL00057796	Letter from Cartwright King to Messrs. Coomber Rich re: Post Office Ltd v Lynette Jane Hutchings (Portsmouth Magistrates Court on 06/06/2012)	POL-0054275
291	POL00057751	Investigation Schedule non-sensitive - Lynette Jane Hutchings	POL-0054230
292	POL00046099	List of witnesses in re to queen v Lynette Hutchings - version April 2012	POL-0042578
293	POL00057026	Witness Statement of Nigel ALLEN in case of Lynette Hutchings	POL-0053505
294	POL00044533	Witness Statement - Nigel Allen V.8	POL-0041012
295	POL00056955	Lynette Hutchings case study: Witness statement of Adam Shaw	POL-0053434
296	POL00046120	Witness Statement of Adam Shaw	POL-0042599
297	POL00056987	Witness statement of Sarah Juliff re: Lynette Hutchings.	POL-0053466
298	POL00057245	Lynette Hutchings case study: Witness Statement of Louise Sheridan	POL-0053724
299	POL00044534	Witness Statement - Louise Sheridan	POL-0041013
300	POL00054806	Incident Log Table in re to Lynette Hutchings from 01/06/2010 to 05/04/2011	POL-0051285
301	POL00056659	Witness statement of Andrew Dunks of Fujistu Services (signed) re Horizon helpdesk calls from Rowlands Castle Post Office (Lynette Hutchings case study)	POL-0053138
302	POL00046047	APD01 - Report in to Post master help desk 2010 - 2011	POL-0042526
303	POL00057001	Royal Mail Group witness statement for David Dixon	POL-0053480

304	POL00056742	Witness Statement for Gary Thomas, Post Office Ltd	POL-0053221
305	POL00057267	Witness Statement of Graham Brander (Lynette Hutchings case study)	POL-0053746
306	POL00044535	Witness Statement - Graham Brander	POL-0041014
307	POL00046100	List of exhibits in re to Lynette Jane Hutchings - version 09/07	POL-0042579
308	POL00046095	Handwritten note on Regina v Lynette Jane Hutchings	POL-0042574
309	POL00046096	Handwritten notes on Regina v Lynette Jane Hutchings: basis of plea	POL-0042575
310	POL00058132	Lynette Hutchings case study: Court attendance note of William Martin Counsel for Claimant	POL-0054611
311	POL00058252	Email from Rachael Panter to Steve Bradshaw re: Counsel's note of outcome in Lynette Hutchings case	POL-0054731
312	POL00058153	Lynette Hutchings case study: Email from Martin Smith to Stephen Bradshaw re attendance note for Lynette Hutchings case and costs	POL-0054632
313	POL00089273	Email from Rachel Panter to Jarnail A Singh re Various	POL-0086248
314	POL00089081	Branch Audit Report of Winsford Post Office (217401) - Identifying Mark: RC2	POL-0086056
315	POL00089670	POST OFFICE LTD Record of Taped Interview of Mr Grant Ian Allen	POL-0086645
316	POL00089671	POST OFFICE LTD- CONFIDENTIAL Record of Taped Interview of Mr Grant Ian Allen	POL-0086646
317	POL00089426	Post Office Ltd: Legal Investigation - Offences report	POL-0086401
318	POL00089294	Email from Andrew Bloc to Post Office Security, Jamail Singh, Steve Bradshaw and others re Grant Ian ALLEN - Winsford PO POL 1112/0228	POL-0086269
319	POL00089454	Letter from Andrew Bloc to Post Office Limited Security Team re: POL v Grant Ian Allen Case POLTD/1112/0228	POL-0086429
320	POL00089057	Post Office Limited Regina v Grant Ian Allen - Charging Advice	POL-0086032
321	POL00089455	Proposed Charge - (Post Office Ltd v Grant Ian Allen)	POL-0086430
322	POL00089562	Summary of facts - Post office Limited v Grant Ian Allen	POL-0086537
323	POL00089072	Magistrates Court (Code 1188) - Court correspondence	POL-0086047
324	POL00089560	Post Office Limited - Witness Statement of Stephen Bradshaw	POL-0086535

325	POL00089561	Post Office Limited - Witness Statement of Richard Cross and Andrew Wise	POL-0086536
326	POL00089477	Letter from Stephen Bradshaw to Legal Services (For the attention of Jarnail Singh) Re Mr Grant Allen.	POL-0086452
327	POL00089329	Email from Steve Bradshaw to Post Office Security, cc'd Jarnail A Singh RE: Serving of Summons - POLTD/1112/0228 - Defendants Name - Grant Ian Allen	POL-0086304
328	POL00089061	Letter from Stephen Bradshaw to Andrew Bolc re R v Grant Ian Allen	POL-0086036
329	POL00089346	Post Office Ltd - List of Witnesses in R v Grant Ian Allen	POL-0086321
330	POL00089351	Post Office Ltd, List of Exhibits in R v Grant Ian Allen	POL-0086326
331	POL00089050	Email from Victoria Brooks to Martin Smith, Alexandra Ward and others re: M109 - draft POIR CK amended Contains wording of criminal charge against Grant Allen.	POL-0086025
332	POL00089348	Post Office Ltd, Schedule of Non-Sensitive Unused Material in R v Grant Ian Allen	POL-0086323
333	POL00089376	Letter from Andrew Bolc to Martin Bloor, RE: R v Grant Allen	POL-0086351
334	POL00089374	Email chain from Jarnail A Singh to Rachael Panter, Andy Cash, Martin Smith RE: POL cases raising Horizon	POL-0086349
335	POL00058016	Email from Andy Cash to All Prosecution; Rachael Panter; Andrew Bolc; Martin Smith, re: Horizon Integrity Report.	POL-0054495
336	POL00089378	Email from Andrew Bolc to Gareth Jenkins, RE: Post Office Ltd v Grant Allen	POL-0086353
337	POL00089380	Email chain from Gareth Jenkins to Steve Bradshaw, RE: FW: Post Office Limited v Grant Allen.	POL-0086355
338	POL00089388	Letter from Andrew Bolc (Cartwright King) to the Chief Clerk Chester Crown Court re: Regina v Grant Ian Allen	POL-0086363
339	POL00089063	Crown Court Chester - Court correspondence (Grant Ian Allen)	POL-0086038
340	FUJ00124200	Witness statement of Gareth Jenkins.	POINQ0130414F
341	FUJ00080526	Fujitsu Report: Horizon Data Integrity v1.0	POINQ0086697F
342	POL00031801	Fujitsu Horizon Online Data Integrity Ver 4.1	POL-0028703
343	POL00089390	Email from Mark Dinsdale to Thomas Penny and Jayne Bradbury re: POL cases raising Horizon - Time Booking PO number	POL-0086365
344	POL00089401	Email from Gareth Jenkins to Rachael Panter, Jarnail Singh, Martin Smith and others re: Various POL cases related to Horizon	POL-0086376

345	POL00089427	Email chain from Jarnail Singh to Gareth Jenkins, Rachael Panter, Andy Cash, and others re: Horizon cases.	POL-0086402
346	POL00089416	Email from Fernando Rodrigues to John Gibson re: Grant Allen - 24/01/2013 Chester Crown Court. Guilty plea offered on a basis.	POL-0086391
347	POL00089422	Email from Andrew Bolc to Jarnail Singh and Steve Bradshaw re: Grant Ian Allen POLTD / 1112 / 0228	POL-0086397
348	POL00089423	Grant Ian Allen Final Result/Sentencing Sheet	POL-0086398
349	POL00089065	Post office - A letter from S Bradshaw, re Grant Ian Allen	POL-0086040
350	RLIT0000039	Richard Hawkes & Ors v Post Office Limited [2022] EWCA Crim 1197	RLIT0000039
351	POL00044159	Email from Paul X Williams to Tim Gordon-Pounder re audit of Fazakerley Branch (Code 214420).	POL-0040638
352	POL00044010	Interview record - Angela Sefton interviewed by Stephen Bradshaw	POL-0040489
353	POL00057435	Angela Sefton case study: Record of Taped Interview – Angela Sefton	POL-0053914
354	POL00057389	Royal Mail Group, Record of Taped Interview Anne Nield	POL-0053868
355	POL00043958	Angela Sefton and Anne Nield case study - statement signed by Angela Sefton and Anne Nield SB145	POL-0040437
356	POL00044198	Angela Sefton and Anne Nield case study: List of Offences Report by Stephen Bradshaw re: Fazakerley Branch	POL-0040677
357	POL00044013	Internal Memo from Maureen Moors (POL Fraud Team) to RMG Criminal Law Team re Fazakerley Branch - Prosecution recommended (Sefton and Nield case study)	POL-0040492
358	POL00057495	Angela Sefton and Ann Nield Case Study: Letter from Andrew Bolc to Post Office Ltd, RE: POL v Angela Marty Sefton and Anne Nield	POL-0053974
359	POL00044030	Magistrates Court Summons for Angela Mary Sefton	POL-0040509
360	POL00044033	Summons letter (Magistrates Court 2267) addressed to Ms Anne Nield.	POL-0040512
361	POL00058146	Criminal Form List for week commencing 06/08/2012	POL-0054625
362	POL00059525	List of Witnesses - Post Office The Queen v Anne Nield POL009 Version April	POL-0056004
363	POL00059663	Post Office, List of Exhibits, The Queen v Angela Mary Sefton	POL-0056142
364	POL00058291	Post Office Ltd, List of Witnesses CROWN v ANNE NIELD	POL-0054770
365	POL00059664	CROWN v ANNE NIELD, POL List of Exhibits	POL-0056143

366	POL00044028	Witness Statement of Kevin Ryan - Fazakerley Branch.	POL-0040507
367	POL00044027	Witness Statement of Stephen Bradshaw - Fazakerley Branch	POL-0040506
368	POL00058307	Witness Statement of Stephen Bradshaw (signed) - Ann Nield / Angela Sefton case	POL-0054786
369	POL00057824	Witness statement of Ali Askar re Angela Sefton and Ann Nield	POL-0054303
370	POL00043965	Court Order allowing further evidence in case of R v Angela Mary Sefton & Anne Nield T20120934 - sent to Defendant's solicitors	POL-0040444
371	POL00044047	Unsigned Witness statement of Stephen Bradshaw - Fazakerley Branch.	POL-0040526
372	POL00044160	Extract of NBSC Call Log from Fazakerley branch	POL-0040639
373	POL00044037	Witness Statement of Frances Ann Ellis	POL-0040516
374	POL00044038	Witness Statement of Christopher William Dixon	POL-0040517
375	POL00059459	Witness Statement of Tim Gordon-Pounder Post Office Ltd re Angela Sefton and Ann Nield case studies	POL-0055938
376	POL00060275	Witness Statement of Stephen Bradshaw - Fazakerley Post Office – Nield & Sefton	POL-0056754
377	POL00044206	Letter from Hogan Brown Solicitors to Mr S Bradshaw, Re Post office v Mrs Angela Sefton.	POL-0040685
378	POL00057809	Anne Nield case study: Disclosure Officer's report	POL-0054288
379	POL00057812	Investigation Schedule, Schedule of non sensitive Unused material - Anne Nield	POL-0054291
380	POL00057810	Schedule of sensitive material - Anne Nield	POL-0054289
381	POL00057876	Angela Sefton case study: Schedule of non sensitive unused material- investigation commencement date form - R v Angela Mary Sefton	POL-0054355
382	POL00057936	Schedule of Sensitive Material re: Angela Mary Sefton	POL-0054415
383	POL00057350	Schedule of Non Sensitive Unused Material, R v Anne Nield	POL-0053829
384	POL00057944	Schedule of non-sensitive unused material- R v Angela Mary Sefton	POL-0054423
385	POL00057949	Schedule of non sensitive unused material, R v Angela Mary Sefton	POL-0054428
386	POL00044036	Defence Statement re Angela Mary Sefton - R v Angela Mary Sefton	POL-0040515
387	POL00044042	Regina v Anne Nield Defence Statement	POL-0040521
388	POL00058155	Email from Jarnail A Singh to Hugh Flemington, Susan Crichton and Alwen Lyon re: 2nd Sight Review draft	POL-0054634

389	POL00058115	Email from Jarnail A Singh to Simon Baker; Hugh Flemington, re: Horizon Challenge.	POL-0054594
390	POL00058303	Email chain from Jarnail A Singh to Hugh Flemington re: FW: R v Sefton & Nield Liverpool Crown Court 17th October 2012	POL-0054782
391	POL00058306	Letter from Andrew Bale to Laurence Lee & Co re: R v Anne Nield & another, Liverpool Crown Court regarding appointment of second sight.	POL-0054785
392	POL00058311	Letter from Jarnail A Singh to Andrew Bloc re: Angela Sefton and Anne Nield - 24040 - Theft / Fraud	POL-0054790
393	POL00059314	Letter from Hogan Brown Solicitors to Cartwright King solicitors re: R v Angela Sefton - Disclosure of reports	POL-0055793
394	POL00059313	Email from Rachael Paner to Jarnail A Singh re: Insight 2	POL-0055792
395	POL00044023	Letter to Cartwright King Solicitors from Ms Brigitte Waters (Laurence Lee & Co Solicitors) regarding 'R v Anne Nield', and asking for documentation relating to an audit conducted in 2005.	POL-0040502
396	POL00059726	Angela Sefton and Ann Nield case studies: Letter from Andrew Bole on behalf of Cartwright King Solicitors to the representatives of Angela Sefton and Anne Nield Re Material to disclose - ongoing disclosure.	POL-0056205
397	POL00044020	Letter from Mr Andrew Bolc to Mr Steve Bradshaw regarding 'R v Sefton & Nield' and preparation for court documents.	POL-0040499
398	POL00059750	Schedule of Non-Sensitive Unused Material - Anne Nield	POL-0056229
399	POL00059752	Schedule of non-sensitive unused material - Angela Sefton investigation Version April 2012.	POL-0056231
400	POL00044022	Cover letter from Mr Andrew Bolc to Mr Stephen Bradshaw in 'R v Sefton & Nield' regarding an audit conducted in 2005.	POL-0040501
401	POL00044219	Letter from Hogan Brown Solicitors to Cartwright King Solicitors Re Future hearing of Mrs Angela Sefton, request for evidence.	POL-0040698
402	POL00044218	Letter from Laurence Lee & Co Solicitors to Cartwright King Solicitors Re Regina v Anne Nield	POL-0040697
403	POL00044221	Prosecution Certificate of readiness from Judge Watson QC for R v Anne Nield & Angela Sefton.	POL-0040700

404	POL00044217	Letter from Mr Andrew Bolc (Cartwright King Solicitors) to John Gibson regarding 'R v Angela Sefton & Anne Nield', enclosing letters from the defence.	POL-0040696
405	POL00060277	Letter to Hogan Brown Solicitors from Andrew Bolc re. Letter to Defence where there is material to disclose - ongoing disclosure (defence case statement) R v Angela Sefton & another	POL-0056756
406	POL00060279	Ann Nield case study: Letter to Laurence Lee & Co to Andrew Bolc re. Letter to defence where there is material to disclose - ongoing disclosure (defence case statement) R v Anne Nield & another Court and Next Hearing Date: Liverpool Crown Court - w/c 15/04.2013	POL-0056758
407	POL00066798	Angela Sefton Case study. Letter from Simon Clarke to Hogan Brown Solicitors re: Angela Sefton outcome and potential grounds to appeal	POL-0063277
408	POL00066799	Ann Nield Case Study: Letter from Simon Clarke to Laurence Lee & Co Solicitors Re Anne Nield Liverpool Crown Court	POL-0063278
409	POL00058294	Letter from Laurence Lee & Co Solicitors to Miss Waters re: Regina v Anne Neild	POL-0054773
410	POL00059421	Email from Andrew Bolc to Jarnail A Singh re: Sefton and Nield poltd/1112/0203, Alen poltd/1112/0228	POL-0055900
411	POL00089394	Email from Gareth Jenkins to Andrew Bolc, re: Sefton & Nield	POL-0086369
412	POL00044019	Notice of further evidence - R v Anne Nield & Angela Sefton	POL-0040498
413	POL00059424	Witness Statement of Gareth Idris Jenkins	POL-0055903
414	POL00044163	Horizon Data Integrity - This document describes the measures that are built into Horizon to ensure data integrity	POL-0040642
415	POL00044164	Horizon Data Integrity for POL - This document describes the measures that are built into Horizon to ensure data integrity	POL-0040643
416	POL00044050	Case Report - Opening for Regina v Angela Sefton and Anne Neild - In the Crown Court at Liverpool	POL-0040529
417	POL00043964	Angela Sefton and Anne Neild case studies: Agreed Facts for R v Angela Sefton and Anne Neild (T20120934)	POL-0040443
418	POL00044024	Report outlining Anne Nield and Angela Sefton's prosecutions - Fazakerley Branch - Enquiry Reference POLTD/1112/0208	POL-0040503



419	POL00113343	Roger Allen & ors v. Post Office Limited and Crown Prosecution Service [2021] EWCA Crim 1874 - Approved Judgment.	POL-0110721
420	POL00029169	ICL Pathway Conducting Audit Data Extractions at CSR Process (v1)	POL-0025651
421	FUJ00152176	Conducting Audit Data Extractions at Live - ICL Pathway Ltd - v2.0	POINQ0158370F
422	FUJ00152212	Management of the Litigation Support Service - Fujitsu v1.0	POINQ0158406F
423	FUJ00152220	Management of the Litigation Support Service, Fujitsu v1.1	POINQ0158414F
424	FUJ00152225	Management of the Litigation Support Service - v2.0	POINQ0158419F
425	FUJ00152235	Management of the Litigation Support Service v2.0	POINQ0158429F
426	FUJ00152216	Audit Data Extraction Process - Fujitsu v0.2 Draft	POINQ0158410F
427	FUJ00152218	Audit Data Extraction Process, Fujitsu v1.0	POINQ0158412F
428	FUJ00152221	Audit Data Extraction Process - v1.1	POINQ0158415F
429	FUJ00152226	Audit Data Extraction Process - v2.1	POINQ0158420F
430	FUJ00152228	Audit Data Extraction Process - v3.0	POINQ0158422F
431	FUJ00002033	Fujitsu Services Security Management Service: Service Description. Version 1.0	POINQ0008204F
432	FUJ00080107	Fujitsu's Guidance on Security management service: Service Description (v.2)	POINQ0086278F
433	FUJ00002264	Fujitsu and Post Office Document re: Security Management Service: Service Description v3	POINQ0008435F
434	FUJ00088868	Fujitsu/Post Office Security Management Service: Service Description (v3.5)	POINQ0095039F
435	FUJ00002555	Fujitsu Security Management Service: Service Description, HNG-X and HNG-X Application Roll Out Transitional Period, Version 4.0.	POINQ0008726F
436	POL00002572	Fujitsu Security Management Service: Service Description v 5.0	VIS00003586
437	POL00002666	Fujitsu/Post Office Fujitsu Services Security management service: service description	VIS00003680
438	FUJ00122903	Email from Penny Thomas to Tom Lillywhite, Gareth Jenkins and Guy Wilkerson re: FW: Duplication of Transaction Records in ARQ Returns.	POINQ0129117F
439	FUJ00122980	Email from Penny Thomas to Gareth Jenkins, Juliet Mcfarlane, Mark Dinsdale and others re: Duplication of Transaction Records in ARQ Returns	POINQ0129194F

440	POL00119134	Memo from J S Andrews (Royal Mail) to Post Office Security cc Gary Thomas, Graham Ward Re: REGINA v JULIAN WILSON WORCESTER CROWN COURT CONFISCATION HEARING – W/L W/C 16TH NOVEMBER 2009 CASE NO: POLTD/0809/0126	POL-0119053
441	POL00119126	Criminal case study of Julian Wilson: Memo from Miss Jennifer Andrews (Royal mail) to Post office Security Cc: Gary Thomas, Press Office Re: REGINA v JULIAN WILSON CASE NO: POLTD/0809/0126	POL-0119045
442	POL00119206	Memo from Jarnail Singh to Post Office Security re: R v Julian Wilson - Final Confiscation Order	POL-0119125
443	FUJ00152922	Crim Case Study of Seema Misra-Email chain from Hugh Flemington to David Jones, Penny Thomas, Guy Wilkerson and others Re: West Byfleet Issues	POINQ0159117F
444	FUJ00152928	Crim Case Study of Seema Misra: Email chain from Penny Thomas to David Jones, CC Tom Lillywhite and David Keeling Re: West Byfleet Issues	POINQ0159123F
445	FUJ00152935	Email from Jarnail Singh to David Jones re: West Byfleet Issues - Seema Misra	POINQ0159130F
446	FUJ00152936	Email from Benjamin Marilyn to David Jones re: West Byfleet Issues - Seema Misra	POINQ0159131F
447	FUJ00152937	Email from Benjamin Marilyn to David Jones re: West Byfleet Issues - Seema Misra	POINQ0159132F
448	FUJ00152938	Email from Jarnail Singh to David Jones re: West Byfleet Issues - Seema Misra - Legally Privileged	POINQ0159133F
449	FUJ00152943	Email from Marilyn Benjamin (on behalf of Jarnail Singh) to David Jones re: Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POINQ0159138F
450	FUJ00152948	Email from Gareth Jenkins to David Jones re: Regina v Seema Misra Guildford Crown Court Trial - 15th MArch 2010	POINQ0159143F
451	FUJ00152950	Email from David Jones to Jarnail Singh re: Regina v Seema Misra Guildford Crown Court Trial 15th March 2010	POINQ0159145F
452	FUJ00152954	Email from David Jones to Jarnail Singh, Gareth Jenkins, Thomas Penny and others re: West Byfleet Issues - Seema Misra - Legally Privileged	POINQ0159149F
453	FUJ00152964	Email from David Jones to Jarnail Singh re :FW: Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POINQ0159159F

454	FUJ00152966	Email from Roger Williams to David Jones and David Roberts re West Byfleet issues, Seema Misra.	POINQ0159161F
455	FUJ00152993	Email chain from Penny Thomas to Jarnail Singh, cc Suzie Kirkham, Tom Lilywhite, David Gray and others Re: FW: Regina v Seema Misra - Guildford Crown Court Trial - 15th March 2010	POINQ0159188F
456	FUJ00153005	Criminal Case Study: Seema Misra - Email from John Longman to Penny Thomas, Mark Dinsdale and Jarnail A Singh re West Byfleet - 126023	POINQ0159200F
457	FUJ00153014	Email from David Jones to Jarnail Singh cc Penney Thomas and Gareth Jenkins re: FW: Regina v Seema Misra Guildford Crown Court Trial - 15th March 2010	POINQ0159209F
458	FUJ00157863	Seema Misra Case Study - Email from David Jones to Marilyn Benjamin re: Regina v Seema Misra - Guildford Crown Court - Trial - Thank you email for Fujitsu' contributions	POINQ0173630F
459	FUJ00153141	Email chain between Guy Wilkinson, Ken Westfield, Penny Thomas and Gareth G Jenkins re: re: CT0875: Regina v Seema Misra - Guildford Crown Court - Trial	POINQ0159336F
460	FUJ00152940	Email from Gareth Jenkins to David Jones and Penny Thomas RE: WEST BYFLEET ISSUES - SEEMA MISRA - Legally Privileged	POINQ0159135F
461	POL00054061	Seema Misra case study: Email from David M Jones to David M Jones, RE: R v Seema Misra, Guildford Crown Court Trial 15 March 2010	POL-0050540
462	FUJ00153382	Email from Warwick Tattford to Gareth Jenkins, Jarnail Singh and others Re: Witness statement V0.3	POINQ0159577F
463	FUJ00152958	Seema Misra case study: Email from Jarnail Singh to David M Jones, Gareth Jenkins and Penny Thomas RE: R v Seema Misra trial 15 March 2010 - urgent email requesting input from Gareth Jenkins	POINQ0159153F
464	FUJ00152962	Email from Gareth Jenkins to Jarnail Singh re REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010	POINQ0159157F
465	FUJ00152985	Email from Jarnail Singh to Gareth Jenkins re REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010	POINQ0159180F
466	FUJ00152992	Seema Misra Case Study - Email chain from Gareth Jenkins to Jarnail Singh re: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010	POINQ0159187F

467	FUJ00153019	Email from Monica Thompson (on behalf of Jarnail Singh) to Thomas Penny re R -v- Seema Misra Guildford Crown Court - Trial - 15 March 2010 - West Byfleet Our Ref: CRM/258932/JSX	POINQ0159214F
468	FUJ00155189	Audit Record Query of West Byfleet (126033), requesting a report of all transactions and events for the office	POINQ0161384F
469	FUJ00153390	Seema Misra Case Study: Email from Gareth Jenkins to Charles McLachlan re: Further info re Calendar Square and PEAK Incident Management System , Call Ref PC0126376	POINQ0159585F
470	POL00119318	Seema Misra Case study: Memo from Jarnail Singh to Post Office Security (Jason Collins, Paul Southin) re: Regina v Seema Misra, Guildford Crown Court, Confiscation Proceedings - 23 April 2012	POL-0119237
471	FUJ00154223	Email from Jarnail Singh to Gareth Jenkins re. My Witness Statement for the MISRA case.	POINQ0160418F
472	FUJ00156640	Email from Simon Baker to Jarnail A Singh, Gareth Jenkins and Pete Newsome Re: URGENT EXPERT REPORT ON HORIZON SYSTEM	POINQ0162834F
473	FUJ00155085	Email from Jarnail Singh to Gareth Jenkins and Simon Baker Re: Horizon System	POINQ0161280F
474	FUJ00155090	Email from Penny Thomas to Peter Thompson, Howard Pritchard, cc Pete Newsome and others re: Horizon Fujitsu Report Very Urgent	POINQ0161285F
475	FUJ00155089	Tracker of Horizon Integrity Offices- re: progress of litigation cases which challenge Horizon's integrity	POINQ0161284F
476	FUJ00156648	Seema Misra Case Study: Horizon Integrity - summary report prepared by Helen Rose, Post Office Security Team	POINQ0162842F
477	POL00096983	Email from Gareth Jenkins to Penny Thomas, Hugh Flemington, Martin Smith and others, re Horizon Fujitsu Report Very Urgent.	POL-0096566
478	FUJ00155093	Email chain from Jarnail Singh to Gareth Jenkins re: Horizon Fujitsu Report - Very Urgent - Horizon Online Integrity	POINQ0161288F
479	FUJ00123914	Fujitsu/Post Office Horizon Integrity report about investigations into the integrity of the Horizon system; V0.1a	POINQ0130128F
480	POL00107806	Gareth Jenkins Report on Horizon Integrity V0.2	POL-0106053
481	FUJ00153815	Email from Jarnail A Singh to Gareth Jenkins RE: HORIZON FUJITSU REPORT VERY URGENT	POINQ0160010F

482	POL00097007	Email from Martin Smith to Jarnail Singh and Gareth Jenkins, CCing Sharron Jenkins and others, re Horizon Fujitsu Report Very Urgent.	POL-0096590
483	FUJ00153819	Fujitsu /Post Office, Gareth Idris Jenkins Horizon Integrity report V.0.2	POINQ0160014F
484	FUJ00153820	Systems Diagram	POINQ0160015F
485	FUJ00153821	Diagram of Horizon systems	POINQ0160016F
486	FUJ00124012	Email from Gareth Jenkins to Martin Smith, Jarnail Singh and others re: Horizon Fujitsu Report Very Urgent	POINQ0130226F
487	FUJ00124013	Signed Witness Statement of Gareth Jenkins	POINQ0130227F
488	FUJ00124014	Fujitsu Report: Horizon Data Integrity v1.0	POINQ0130228F
489	FUJ00124015	Horizon Online Data Integrity for Post Office Ltd	POINQ0130229F
490	FUJ00124016	(unsigned) Witness statement of Gareth Jenkins, for Post Office Ltd.	POINQ0130230F
491	FUJ00124020	Fujitsu Horizon Online Data Integrity for Post Office Ltd Draft Report for 2012, Version 0.1b	POINQ0130234F
492	FUJ00123982	Email from Sharron L Jennings to Martin Smith, Gareth Jenkins and Jarnail Singh re Horizon Fujitsu Report Very Urgent	POINQ0130196F
493	FUJ00123983	(unsigned) Witness statement of Gareth Jenkins, for Post Office Ltd.	POINQ0130197F
494	POL00097061	Email from Sharron Jennings to Post Office Security, Thomas Penny, Gareth Jenkins and others re Patel - POLTD/1112/0107. Includes discussion of Gareth Jenkins' witness evidence in court cases.	POL-0096644
495	POL00097216	Email from Rachael Panter to Jenkins Gareth GI, Andy Cash, Jarnail A Singh and others RE: Fujitsu expert report - URGENT	POL-0096799
496	POL00097218	Email from Jarnail A Singh to Jenkins Gareth GI RE: Fujitsu expert report - URGENT	POL-0096801
497	FUJ00124072	Witness Statement of Gareth Idris Jenkins - Kim Wylie case	POINQ0130286F
498	POL00119452	Email from Martin Smith to Steve Bradshaw cc'ing Jarnail Singh, Post Office Security and others re: CASE NO 24676 - Prosecution of Ishaq - Judgement	POL-0119371
499	POL00059808	Email chain between Rachael Potter and Barry James Robson Re: Wylie - further requests for disclosure	POL-0056287
500	FUJ00153967	Email chain from Rachael Panter to Gareth Jenkins, Martin Smith and Jarnail Singh, re Horizon cases - Ishaq Defence Case Statement	POINQ0160162F
501	POL00119434	Email thread from Jarnail A Singh to Martin Smith, Steve Bradshaw and Post Office Security RE: Post Office Ltd -24676 - Prosecution of Ishaq	POL-0119353

502	POL00119381	Email from Martin Smith to Jarnail Singh cc Steve Bradshaw, Helen Dickinson and others re: Post Office Ltd - 24676 - Prosecution of Ishaq	POL-0119300
503	POL00119407	Khayyam Ishaq Criminal Case Study: Email from Jarnail A Singh to Helen Dickinson, CCing Rob King, Andy Hayward and others re: POCA Hearings	POL-0119326