

Witness Name: Martin John Smith

Statement No: WITN09680100

Dated: 21<sup>st</sup> November 2023

## POST OFFICE HORIZON IT INQUIRY

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### FIRST WITNESS STATEMENT OF MARTIN JOHN SMITH

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I, Martin John Smith, will say as follows:

#### Introduction

1. This witness statement is made to assist the Post Office Horizon IT Inquiry (the Inquiry) with the matters set out in the Rule 9 Request dated 24<sup>th</sup> October 2023 (the Request).

#### Background

2. I am a Solicitor of the Senior Courts of England and Wales. I graduated in 1993 with an LL.B (Hons) degree in Law. I was admitted as a Solicitor on 1<sup>st</sup> November 1996. I subsequently became a Criminal Defence Duty Solicitor and was later awarded the Higher Courts (Criminal) Qualification in or around October 2007.
3. I was employed by Messrs Cartwright King Solicitors (Cartwright King) from 2006 until 2016. During my employment I was promoted to the position of Senior Associate Solicitor and developed an interest in Road Transport Law.

4. I left the employment of Cartwright King and together with Simon Clarke and Harry Bowyer, in-house Counsel at Cartwright King, established the firm of Clarke Tinkler LLP in 2016, which traded as Smith Bowyer Clarke. It specialised in the provision of legal advice and representation in Road Transport Law. The new firm also continued to provide advice, on a consultancy basis, through Cartwright King for a period. I held the positions of COLP (Compliance Officer for Legal Practice) and COFA (Compliance Officer for Finance and Administration) at Smith Bowyer Clarke.
5. I left Smith Bowyer Clarke at the outset of the Covid-19 pandemic in March 2020. I subsequently accepted employment with Vienna Kang Advocates Ltd, which specialises in Criminal Defence and now has several offices in various locations throughout England. I am a senior member of the Management Team at Vienna Kang Advocates Ltd.
6. I do not have any access to the files and records held by Cartwright King relating to the work which I undertook for Post Office Ltd. It follows that this statement has been prepared having regard to the documents provided with the Request for a Rule 9 Witness Statement and from my memory. I have attempted to recollect events and the content of this statement represents the best of my recollection as at the date of this statement.
7. It is my recollection that Cartwright King were first instructed to advise in connection with some of the cases being investigated and considered for Prosecution in advance of the date upon which Post Office Ltd became independent of the Royal Mail Group, which I believe was 1<sup>st</sup> April 2012.
8. It is my understanding that Mr. Andrew (Andy) Cash, the Solicitor responsible for the supervision of the Derby Office of Cartwright King, had previously been used

as a local agent by the Criminal Law Team of the Royal Mail Group to prosecute cases in Derbyshire.

9. I believe that prior to 1<sup>st</sup> April 2012, the case files upon which advice was being sought would have been submitted by the Criminal Law Team of the Royal Mail Group. The files were simply delivered without any form of handover or discussion. I cannot recall the precise arrangements for the submission of case files by Post Office Ltd thereafter. I believe, however, that any advice prepared by Cartwright King, along with any draft charges, would have been considered by Mr. Rob Wilson, Head of Criminal Law, prior to 1<sup>st</sup> April 2012 and Mr. Jarnail Singh, Head of Criminal Law, thereafter. I understand that after Post Office Ltd became independent of the Royal Mail Group, similar arrangements were put in place with firms of Solicitors in Scotland and Northern Ireland. The Scottish firm was called BTO Solicitors. I am unable to recall the name of the firm in Northern Ireland.
10. I was based at the Derby office of Cartwright King. Work on case files submitted by Post Office Ltd was also undertaken at offices in Nottingham and Leicester.
11. Whilst I was working on Post Office Ltd case files, I became aware that independent auditors by the name of Second Sight had been appointed to report on the reliability of Horizon Online at the request of Members of Parliament. It was my understanding that Post Office Ltd had agreed to the appointment to confirm the robustness and integrity of Horizon Online and the associated branch accounting processes.
12. A draft Interim Report by Second Sight became available in July 2013 and a moratorium on prosecutions was imposed. Post Office Ltd continued to investigate suspected offending for a period of time.

**Reviewing & Drafting Policies Concerning Criminal Investigations & Prosecutions**

13. It is my recollection that Cartwright King were asked on occasions to provide input or comment in relation to policies and procedures relating to criminal investigations and prosecutions.
14. The email from Rob King to Andy Hayward dated 25<sup>th</sup> June 2013 (POL00122529) and the email from Dave Posnett to Helen Dickinson of the same date (POL00122531) both refer to a recent meeting at which I had been in attendance. It would appear that the meeting had taken place on 10<sup>th</sup> June 2013, but I cannot recall it due to the length of time which has since elapsed. It does, however, appear that one of the points discussed was the accurate recording of significant statements made to auditors relating to potential shortfalls. Another related to the gathering of documentary exhibits.
15. The email of Andrew Wise of 20<sup>th</sup> September 2013 (POL00122860) addressed to numerous recipients including Jarnail Singh and myself contained the subject line "Conduct of Criminal Investigations Meeting – 25/9/13". Due to the length of time which has since elapsed I cannot recall whether the meeting took place. I am also unable to recall whether I provided any advice with regard to any of the attachments to the email or in relation to any specific questions.
16. The email of 21<sup>st</sup> October 2013 from Rob King to Helen Dickinson (POL00123006) appears to be in response to Helen Dickinson's email of the same date in which she asked for confirmation as to who, outside of the Security Operations Team, might be invited to attend a meeting. It was noted by Helen Dickinson that I had previously been invited to a meeting. The subject of the

email was 'Re: Post Office Secops Team Meeting – The Way Forward – Discussing the Conduct of Criminal Investigation Policy.'

17. I have seen an email between Rob King and John Scott of 13<sup>th</sup> November 2013 (POL00123099) which contains suggested opening notes for the SECOPS Workshop on 20<sup>th</sup> November 2013. I cannot recall this Workshop and as I have previously indicated, I do not have access to any of the notes or records held by Cartwright King.
18. My email to Jarnail Singh of 16<sup>th</sup> October 2013 (POL00125113) enclosed a copy of the Draft Prosecution Policy produced by Simon Clarke. I believe this was produced at the request of Mrs. Susan Crichton who was General Counsel to Post Office Ltd at the time.
19. On 27<sup>th</sup> February 2014 Mr. Andy Hayward of the Post Office Ltd Security Team forwarded to Craig Tuthill and myself an email (POL00123190) along with a document entitled 'Raising Cases for Investigation' (POL00123191). I do not recall providing any advice in relation to this. I note, however, that in paragraph two it was noted that the Audit Team had placed a £20,000 threshold on 'anomalies for potential audit' and that Contract Advisors would 'not now precautionary suspend as a matter of course.'
20. The email from Jarnail Singh to John Scott, Laura Irvine of BTO Solicitors and myself on 29<sup>th</sup> August 2013 (POL00139868) set out a suggested process for Scottish cases. It was proposed that prior to any file being submitted to the Crown Office and Procurator Fiscal Service for consideration of prosecution, it should first be submitted to Cartwright King for a search to take place of the central record of the weekly Horizon conference call. The document entitled 'Scottish Prosecution Process' (POL00125068) indicates that this became an 'agreed

process'. I cannot however recall whether any case files were actually submitted to Cartwright King in accordance with this process.

21. Following the release of the draft Second Sight Interim Report, Simon Clarke had advised that Post Office Ltd should hold a weekly conference call so that a central record could be compiled capturing all Horizon related information in one place. The information collated by the call would enable Post Office Ltd to satisfy its duties of disclosure.

**The Provision of Training in Respect of Criminal Investigations and Prosecutions**

22. After Post Office Ltd became independent of the Royal Mail Group, Jarnail Singh asked Cartwright King to provide training on a periodical basis to members of the Investigation Team. Although I was the main point of contact, Simon Clarke and Harry Bowyer were also involved with the provision of training.
23. Whilst there may have been requests for training on particular topics, other topics may have been suggested as a result of issues which had come to light in case files. By way of example, Cartwright King had advised against proceeding with one particular case as an auditor had actively questioned the Sub-Postmaster about how a shortage in the branch had arisen – i.e. an extensive interview had taken place but not under caution.
24. I believe that I delivered training in relation to the interview process, interview techniques and styles of questioning. The general objective of this training was to help ensure that interviews were conducted properly and fairly with a view to ensuring that the best evidence would be obtained.
25. The email of 15<sup>th</sup> February 2013 between Dave Posnett and Helen Dickinson (POL00129303), into which Jarnail Singh and I were copied, referred to the

possibility of training being provided by Cartwright King in relation to 'awkward interviewees, significant statements, points to prove, interviewing techniques etc'. Mr. Posnett sent an email on 22<sup>nd</sup> March 2013 (POL00129310) to myself, Jarnail Singh and members of the Security Team noting that the proposed topics would include, in addition to those listed above, a number of other topics including 'pre-interviewing/caution'. It would appear that this training day was scheduled to take place at the Birmingham Office of Cartwright King.

26. The email from Dave Posnett of 3<sup>rd</sup> June 2013 addressed to myself and Mr. Jarnail Singh (POL00122518) made reference to a proposed training day to be held at the Birmingham Office of Cartwright King on 11<sup>th</sup> June 2013 and also a Mock Trial Day on 18<sup>th</sup> September 2013 which, it was proposed, would take place at the Galleries of Justice in Nottingham.

#### **Contact with Fujitsu**

27. Post Office Ltd relied upon Mr. Gareth Jenkins, an employee of Fujitsu Services Ltd (Fujitsu), to provide expert evidence in a number of cases which it prosecuted. This was not regarded as ideal given that Mr. Jenkins was not independent.

28. In his email to Andy Cash of 12<sup>th</sup> September 2012 (POL00020489) Jarnail Singh commented that he had "in the past instructed Gareth Jenkins of Fujitsu in the case of Misra which incidental was the only challenge on Horizon... Perhaps we need to reconsider whether to instruct him as he may be viewed too close to the system but instruct Somebody entirely independent? Your thoughts please also whether you or Harry have anybody in mind."

29. Harry Bowyer responded:

"Jarnail,

I would have preferred someone entirely independent but this is such a specialist area that we would be hard pushed to get a report in the timescale that we require – we may open our expert up to allegations of partiality but his expertise will be unlikely to be challenged.

We need to get this report off the skids as soon as possible as we have PCMH's and trials galloping up on us.

You should have had my advice of July but should you want further input as to the general content please get in touch,

Harry"

30. I have been shown a copy of a short email chain which consists of an email from Jarnail Singh to Gareth Jenkins of 1<sup>st</sup> October 2012 and Mr. Jenkins' response of the same date (FUJ00226331). I was copied into both emails. It is evident from Jarnail Singh's email that he sought an expert's report with a view to confirming that the Horizon System was robust. It would appear that he had attached a spreadsheet in which Post Office Ltd had sought to collate information concerning previous challenges to the Horizon System. He also noted that none of the challenges had been successfully argued and asked that Mr Jenkins consider the spreadsheet.

31. Mr Jenkins replied later the same day attaching two existing reports which it would appear were entitled "Horizon Data Integrity' (FUJ00226333) and "Horizon Online Data Integrity for Post Office Ltd" (FUJ00226332). He alluded to a conversation with Jarnail Singh in which he had mentioned these reports and indicated that he would prepare a further report within the next few days.



32. In his email of 4<sup>th</sup> October 2012 to Gareth Jenkins (FUJ00153812), into which I was also copied, Jarnail Singh appears to have enclosed a draft statement for Gareth Jenkins consideration and requested the documents referred to in paragraph 3.

33. It is my belief that an updated version of the draft statement would have subsequently been sent to me by email given that I wrote to Gareth Jenkins and Jarnail Singh by email on 5<sup>th</sup> October 2012 (FUJ00156655). According to the email I had amended Mr. Jenkins' statement so as to exhibit the documents referred to in Section 3. It would appear to be the case that Sharron Jennings, a Post Office Investigator, produced the witness statement and asked Mr. Jenkins to check it carefully before signing it, to ensure that he was "happy" with it. The email chain reveals that later the same day I informed Mr. Jenkins that I had served his statement in a particular case.

34. I do not believe that I was present during any of the conversations which Jarnail Singh may have had with Gareth Jenkins in relation to the preparation of his draft witness statement nor with regard to his role as an expert witness. As Mr. Jenkins had previously been used as an expert witness by Post Office Ltd, I anticipated that he would have been aware of the existence and nature of the duty owed by an expert witness to the Court.

35. I was of the opinion that the use of Gareth Jenkins was not ideal because, as Harry Bowyer had pointed out, he was employed by and not independent of Fujitsu. There was clearly a risk of a conflict of interest. It was my understanding, however, that Mr. Jenkins had provided expert evidence in court previously. He had also said, taking his statement of 15<sup>th</sup> January 2013 (FUJ00124229) as an

example, that "my role is to assist the court rather than represent the views of my employers or Post Office Ltd."

36. I also noted that the statement which Mr. Jenkins had signed contained the declaration, "This statement (consisting of 11 pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true."

37. It is in these circumstances that I did not anticipate that Mr. Jenkins' lack of independence would become an issue.

38. In addition to having contact with Mr. Jenkins regarding to the preparation of this statement, I had contact with him on other occasions too. I was often copied into emails sent by my colleagues, Andrew Bolc and Rachel Panter. Andrew Bolc was a Solicitor who worked in the Cartwright King office in Leicester and Rachel Panter mainly worked in the office in Nottingham. I believe that Rachel Panter held a paralegal role within Cartwright King and that she would liaise with and forward documents to Post Office Ltd, Gareth Jenkins and Counsel in respect of individual case files.

39. Penny Thomas of Fujitsu was sometimes copied into emails passing between Cartwright King and Fujitsu, but I cannot recall her role. I can recall speaking to someone at Fujitsu with regard to the possibility of another report being prepared. I cannot, however, recall the name of the person with whom I spoke, nor the name of the person to whom the case related.

40. I have been shown an email chain (POL00141471) which commences on 26<sup>th</sup> November 2012 at 15:06 and ends on 27<sup>th</sup> November 2012 at 14:09. This chain related to a case which I believe was being dealt with by Harry Bowyer. Rachel

Panter had been liaising with Gareth Jenkins on his behalf. I do not recall having any involvement with regard to the proposed amendment of Mr. Jenkins' statement.

**The Prosecution of Lynette Hutchings**

41. One of the investigation case files which I was asked to consider and advise upon related to Mrs Lynette Hutchings.
42. I have been given access to numerous documents which include the Audit Report dated 31<sup>st</sup> March 2011 (POL00056292), the Records of Taped Interview conducted on 20<sup>th</sup> April 2011 (POL00056532, POL00044505 and POL00046625), the Investigation Report dated 5<sup>th</sup> May 2011 (POL00056478), a memo from Jarnail Singh of 17<sup>th</sup> June 2011 (POL00046626) and the memo of Graham Brander to Jarnail Singh of 9<sup>th</sup> December 2011 (POL00046628). I have also seen copies of a number of witness statements.
43. It is evident from the documents which accompanied the Request, that the Security Team submitted the case file to the Criminal Law Team at Post Office Ltd for advice prior to it becoming independent of the Royal Mail Group. Advice was later sought from Cartwright King and it was in those circumstances that I first became involved in the case of Mrs. Hutchings. I cannot recall any 'handover' process or 'briefing' from the Criminal Law Team. I have not had sight of the case file held by Cartwright King and due to the passage of time could not list with accuracy the material which would have been on the file submitted by Post Office Ltd.
44. The Audit Report (POL00056292) in this case revealed a shortage in branch. Mrs Hutchings was interviewed on 20<sup>th</sup> April 2011. At the commencement of the first interview under caution (POL00056532), a prepared statement was read out

on behalf of Mrs. Hutchings. In her prepared statement Mrs. Hutchings indicated that her branch had migrated to Horizon Online in or around the May or June of 2010. She explained that at the point of migration, all accounts balanced. She also asserted that since the migration, the balances had been wrong and gave examples of the difficulties which she suggested she had experienced with Horizon Online. Mrs. Hutchings accepted that she had altered cash declarations, but not with a view to making a gain for herself or causing a loss to another. She denied stealing any money but explained that she had altered the cash declarations in order to continue to operate the branch.

45. When the file was submitted to the Criminal Law Team, the report of the Investigating Officer, Mr. Graham Brander, of 5<sup>th</sup> May 2011 (POL00056478) summarised the investigation which had taken place. He had analysed the Overnight Cash Holdings Data and had concluded that false declarations had been made in respect of the total value of the £50 notes held in the branch from 13<sup>th</sup> January 2010. This date was prior to the migration of the Rowlands Castle Sub Post Office Branch to Horizon Online, which was given as 5<sup>th</sup> July 2010.
46. Jarnail Singh of the Criminal Law Team advised in his Memo of 17<sup>th</sup> June 2011 (POL00046626) that further information should be obtained. It would appear to be the case that Mr. Brander returned the file along with a memo dated 9<sup>th</sup> December 2011 (POL00046628).
47. The statement of Mr. Nigel Allen (POL00057026) confirmed that Mrs. Hutchings contract as Postmaster at the Rowlands Castle Sub-Post Office Branch had been summarily terminated. He exhibited copies of a number of sections of the contract and confirmed that the branch had migrated to Horizon online in July 2010.

48. In his statement of 20<sup>th</sup> September 2011 (POL00056955) Mr. Adam Shaw explained that he had attended the Rowlands Castle Post Office with his colleague Sarah Juliff in order to conduct an Audit on 30<sup>th</sup> March 2011. He also explained that each Post Office branch should produce a monthly Branch Trading Statement. Each Branch Trading Period consists of either four or five weeks, with each week running from the start of business on the Thursday to the close of business the following Wednesday. Mr. Shaw explained that at the end of each branch Trading Period, a Trading Statement should be printed and signed by the Postmaster – It should be a true reflection of all cash and stock on hand and represent all transactions conducted in that period.
49. In her statement of 24<sup>th</sup> November 2011 (POL00057245 and POL00044534) Louise Sheridan exhibited a log of the 33 calls to the National Business Support Centre between 1<sup>st</sup> June 2010 and 5<sup>th</sup> April 2011 (POL00054806) and noted that only 2 related to losses or gains. One related to a Co-Op cash deposit accepted incorrectly at the branch as an Alliance and Leicester deposit. The other related to the branch remitting in stock from a previous trading period. It was noted that none of the remaining calls on the log appeared to be in relation to the reporting of a cash shortage in the accounts or anything that would immediately appear to indirectly cause a large cash shortage in the accounts.
50. Mr. Andrew Dunks in his statement of 12<sup>th</sup> July 2011 (POL00056659) stated that he had been employed by Fujitsu Services since 11<sup>th</sup> March 2002 as an Information Technology Security Analyst. He explained that the Horizon Service Desk (HSD) was a service run by Fujitsu Services for the Post Office and that in the event of a Sub-Postmaster or Counter Clerk experiencing a problem or malfunction with the Horizon system, or advice or guidance was required, a call

could be placed to the HSD. He went onto provide details of 4 calls which had been logged by the HSD and produced exhibit APD01 (POL00046047). It was his opinion that none of the calls related to faults which would have affected the integrity of the information held on the system as none of the calls raised problems that fell outside the normal operating parameters of the Horizon System.

51. Mr. David Dixon in his statement of 22<sup>nd</sup> September 2011 (POL00057001) explained how the Post Office used a computer system known as SapADS to calculate and forecast the cash requirements for each branch. This analysis could result in cash being sent out to a branch or a request for a branch to return cash. He was able to identify branches which had returned less cash than requested. Mr. Dixon noted that he had requested the return of £30,000 by the Rowlands Castle Sub Post Office Branch on 7<sup>th</sup> March 2011. Only £14,000 was returned on 8<sup>th</sup> March. It would appear that he therefore triggered an audit at the branch on 9<sup>th</sup> March 2011.
52. Mr. Graham Brander prepared a detailed statement on 25<sup>th</sup> November 2011 (POL00044535) in which he explained that he had analysed Overnight Cash Holding (ONCH) Data going back as far as 27<sup>th</sup> December 2009. He concluded that there appeared to be a pattern in that the total value of the cash being held (usually the £50 notes) was being inflated and falsely declared by the Rowlands Castle Sub Post Office Branch at the end of each Trading Period before reducing again the following day. He noted that the amounts entered against 'unusable notes' on 1<sup>st</sup>, 2<sup>nd</sup> and 5<sup>th</sup> July 2010 (the day upon which the branch was migrated to Horizon Online) appeared to have 'jumped up' before dropping down and then up again. Mr. Brander also noted that he had requested, from Fujitsu, Horizon

Data in the form of Audit Record Queries (ARQ's) which he had analysed. He exhibited a summary he had produced of Cash Declarations, Variances and Declared Discrepancies.

53. On 4<sup>th</sup> January 2012 I considered the material in the case file, advised upon it and also drafted a charge for an alleged offence of fraud (POL00057362). The rationale for my decision was that there appeared to be strong evidence which rebutted the suggestion put forwards by Mrs. Hutchings in her prepared statement i.e. that she had declared incorrect figures only after the branch had migrated. It was evident that the true cash position had been incorrectly declared for a much longer period of time and that, at the point of migration, an incorrect figure in respect of the unusable notes held in the branch had been declared. I felt that the evidence was inconsistent with Mrs. Hutchings' account, undermined her credibility and gave weight to the inference that she had been covering her tracks. Furthermore, the investigating officer had not suggested that any of the difficulties to which Mrs. Hutchings had referred in her interview had any relevance.
54. I believe that the file which Post Office Ltd had submitted to Cartwright King would have been returned to the Criminal Law Team with a copy of my Advice, for further consideration to be given as to the merits of a prosecution in accordance with any applicable Investigation and Prosecution Policies in place at the time and for a charging decision to be made by Post Office Ltd.
55. Proceedings were commenced by Post Office Ltd and I wrote to the Clerk to the Justices at Portsmouth Magistrates Court on 14<sup>th</sup> March 2012 (POL00057515) enclosing copies of the bundle of evidence for the first hearing. It would appear

- that the first hearing of the case took place on 10<sup>th</sup> April 2012 and that Mr. Robert Booker, a local agent previously used by the Royal Mail Group, attended court.
56. From the email which I received from Robert Booker on 10<sup>th</sup> April 2012 (POL00057607), it would appear that Mrs. Hutchings gave 'no indication' of her plea and that her committal date was set for 6<sup>th</sup> June 2012. I appear to have sent copies of the committal papers to Mrs. Hutchings' Solicitors on 22<sup>nd</sup> May 2012 (POL00057796).
57. Robert Booker provided confirmation by email on 6<sup>th</sup> June 2012 (POL00057990) that Mrs. Hutchings case had been committed to the Crown Court at Portsmouth, her solicitor accepting that there was a case to answer. The Plea and Case Management Hearing was scheduled to take place on 30<sup>th</sup> July 2012.
58. It would appear that Will Martin, Counsel of 9-12 Bell Yard, London, was instructed to represent Post Office Ltd and from the email which I received from Rachel Panter on 30<sup>th</sup> July 2012 (POL00058142), that he had informed her by telephone that a second count of False Accounting had been added to the indictment in respect of which Mrs. Hutchings had entered a Guilty Plea.
59. In Mr. Will Martin's Attendance Note of 30<sup>th</sup> July 2012 (POL00058132) he made reference to the conversation which had taken place with Miss Whittle-Martin, Counsel for the Defendant, who had offered a guilty plea to the offence of false accounting. Whilst he referred to having had a consultation with 'those instructing', without sight of the Cartwright King file I am unable to comment further.
60. It is evident, however, that Mr. Martin had drafted a further count for the indictment (POL00046095). He had also noted that a copy of the Basis of Plea (POL00046096) put forwards by Mrs. Hutchings had been placed on the brief.



The Basis of Plea stated that Mrs. Hutchings had pleaded guilty to false accounting on the basis that she made the books balance in order to 'put off the evil day of having to sort out the muddle' and not on the basis that she took or intended to take any money.

61. Mr Will Martin informed me by email on 24<sup>th</sup> August 2012 (POL00058240) that Mrs Hutchings had been sentenced to a 12-month Community Order with 120 hours of unpaid work. No orders were made with regards to costs or compensation.
62. Post Office Ltd was obliged to act and behave in an ethical and responsible manner as a prosecutor in accordance with the duties and obligations imposed upon it. This duty included the disclosure of relevant documents or information which might reasonably be considered capable of undermining the case for the Prosecution against Mrs. Hutchings or of assisting with her case.
63. I am not able to recall whether Mrs. Hutchings served a Defence Statement or whether the decision to prosecute or the counts on the Indictment were reviewed by myself or anyone else prior to the hearing on 30<sup>th</sup> July 2012.
64. I have considered the Judgement of the Court of Appeal in Josephine Hamilton & Others v Post Office Ltd (2021) EWCA Crim 577 (POL00113278) and in particular paragraphs 267 to 272.
65. I was very concerned to read that there had been in the region of 30 bugs, errors and defects in the Horizon System and its successor, Horizon Online.
66. The investigation in this case and the subsequent prosecution had proceeded on the basis that the data produced by the Horizon system was reliable. I had not been made aware that it was not reliable. It is highly likely that this information

would have affected my advice and at the very least, have prompted me to ask further questions or that further investigations to be carried out.

67. I would wish to apologise to Mrs. Hutchings for the distress that she would undoubtedly have suffered. I am pleased that her conviction has been quashed.

**The Prosecution of Khayyam Ishaq**

68. I was instructed to advise upon the criminal investigation concerning Mr. Khayyam Ishaq. He had been the Sub Postmaster of the Birkinshaw Post Office Branch. I have been provided with access to a number of documents which include the Investigation Report of 13<sup>th</sup> May 2011 (POL00046224), Records of Taped Interviews conducted on 7<sup>th</sup> April 2011 (POL00046349 and POL00045133), Memos of Rob Wilson, Head of Criminal Law, of 18<sup>th</sup> May 2011 (POL00046228) and 5<sup>th</sup> July 2011 (POL00056600 and POL00056596). I have also seen a Record of Taped Interview of 27<sup>th</sup> September 2011 (POL00057985), a further Investigation Report of 3<sup>rd</sup> October 2011 (POL00057078) and Memo of Rob Wilson of 11<sup>th</sup> October 2011 (POL00046235).

69. It is evident that a case file was submitted by the Security Operations Team to the Criminal Law Team at Post Office Ltd prior to it becoming independent of the Royal Mail Group. Advice was later sought from Cartwright King and that is when I first became involved in the case concerning Mr. Ishaq. I cannot recall any 'handover' process or 'briefing' from the Criminal Law Team. I have not had sight of the case file held by Cartwright King and due to the passage of time could not list with accuracy the material which would have been on the file submitted by Post Office Ltd.

70. The Investigation Report of 13<sup>th</sup> May 2011 (POL00046224) explained the circumstances in which a full audit of the branch had been conducted on 8<sup>th</sup> February 2011.
71. Mr. Ishaq was interviewed under caution on 7<sup>th</sup> April 2011 (POL00046349 and POL00045133). During his first interview on that date Mr. Ishaq denied stealing any money belonging to Post Office Ltd and also denied inflating his cash on hand to cover discrepancies in the accounts. Mr. Ishaq stated that he had not contacted the NBSC helpline but had contacted 'Chesterfield' in relation to every loss which he had incurred in the branch.
72. In Mr. Ishaq's second interview on 7<sup>th</sup> April 2011 Mr. Ishaq was informed that 'Chesterfield' had had been informed of discrepancies of £1065 and £479 but had no record of the discrepancies of £4211 and £3658. Mr Ishaq explained that he had problems with his recollection. He had, however, remembered that another member of staff had forgotten to count cash to the value of £4000. Accordingly, this had not been included but the money had been used to make good the loss. Mr. Ishaq also thought the same thing had happened in relation to the other loss.
73. In his Memo of 18<sup>th</sup> May 2011 (POL0046228), Rob Wilson noted that Mr. Ishaq had made reference to an assistant who was in training but nevertheless took some responsibility for balancing. He asked that a witness statement be taken from this individual.
74. In one Memo of 5<sup>th</sup> July 2011 (POL00056600) Rob Wilson asked that Mr. Ishaq be re-interviewed on the basis of the witness statement which had been obtained from his assistant. In his other Memo of 5<sup>th</sup> July 2011 (POL00056596) Rob Wilson referred to a draft charge on a schedule (although a copy of the draft

charge has not been provided) and advised that a number of further statements should be obtained.

75. Mr. Ishaq was further interviewed on 27<sup>th</sup> September 2011 (POL00057985). It was put to Mr. Ishaq that his assistant, whom he had previously referred to, had stated that he had never been informed of any discrepancies and that he had never been told that he had forgotten to count cash. The Investigation Report submitted to the Criminal Law Team on 3<sup>rd</sup> October 2011 also made reference to discrepancies in Mr. Ishaq's account.
76. Mr. Wilson responded to this Investigation Report in a Memo of 11<sup>th</sup> October 2011 (POL00046235) and requested that Horizon Data be obtained to investigate reversals of sales of stamps.
77. On 23<sup>rd</sup> March 2012 I considered the evidence, advised upon it and drafted a charge for an alleged offence of theft (POL00057543). I noted in my advice that Horizon Data for the period 2<sup>nd</sup> November 2010 to 31<sup>st</sup> January 2011 had been obtained and that a summary of stock sales and reversals had been prepared. I also advised that a number of further statements should be taken.
78. On the basis of the available information, I concluded that there appeared to be strong evidence against Mr. Ishaq. There were inconsistencies in his account and the witness to whom Mr. Ishaq had referred during the interview process had not corroborated his account. I was of the opinion that this undermined Mr. Ishaq's credibility and strengthened the case against him. Furthermore, the Horizon Data had been checked and had revealed reversals of sales of large quantities of stamps.
79. I believe that the file which Post Office Ltd had submitted would have been returned to the Criminal Law Team with a copy of my Advice for further

consideration to be given as to the merits of a prosecution in accordance with any applicable Investigation and Prosecution Policies in place at the time and for a charging decision to be made by Post Office Ltd.

80. It would appear to be the case from my email of 3<sup>rd</sup> May 2012 to Steve Bradshaw (POL00119429) that I put together the bundle of case papers for the first hearing before the Bradford Magistrates' Court on 30<sup>th</sup> May 2012.
81. I have not been provided with a copy of my Attendance Note of 30<sup>th</sup> May 2012. It is evident, however, from my email of 31<sup>st</sup> May 2012 (POL00119452) that I reported to Steve Bradshaw that Mr. Ishaq's Solicitor had informed me his client denied any wrongdoing.
82. According to this email Mr. Ishaq had given 'no indication' of his plea and the Court decided that his case was not suitable for summary trial. The case had been adjourned until 25<sup>th</sup> July 2012 to enable the committal papers to be prepared.
83. I have not been provided with a copy of my Attendance Note of 25<sup>th</sup> July 2012. However, in my email of 26<sup>th</sup> July 2012 to Rachel Panter and Andy Cash (UKGI00001432), I noted that Mr. Ishaq's case had been committed to the Crown Court at Bradford and the Plea and Case Management Hearing had been scheduled for 4<sup>th</sup> September 2012. I also stated in my email that "the Defendant's Solicitor made it clear that the functionality of the Horizon System would be an issue. The Defendant has instructed them that the correct amount of money will be there in the accounts somewhere and that there is an error with Horizon..."
84. I went on to say, "This is going to be another of those cases where we will have to anticipate and deal with the Horizon issue and consider our approach."

85. Andy Cash responded to my email asking that I advise Jarnail Singh when reporting that 'we had another one' i.e. another case in which Horizon-related arguments were to be anticipated. I prepared a Brief for in-house Counsel (UKGI00018903) noting that Mr. Ishaq's solicitor had said that the case would be contested and that 'everyone had heard about the problems with the Horizon system.'

86. I subsequently received a letter of 29<sup>th</sup> August 2012 from Messrs Musa Patels Solicitors (POL00046244) which enclosed a copy of a Defence Statement.

87. Although I have not been provided with access to a copy of the Defence Statement whilst preparing this statement, it would appear from the 'Comments on Ishaq DCS' (POL00059602) prepared by Gareth Jenkins, that Mr. Ishaq's Solicitors had requested:

- i) The full file of papers relating to this investigation (as the paginated papers served upon the defence to support the prosecution are clearly a small extract of the full file of papers relating to this case);
- ii) All material to the knowledge of the prosecution in existence (whether in the hands of the prosecution or third parties) that reasonably supports (or is reasonably capable of supporting) the contention that the Post Office Horizon software/hardware system has proved to be unreliable and/or inaccurate and/or unusable and/or susceptible to malfunction and/or otherwise prone to the production of erroneous results;
- iii) The outcome of all enquiries in relation to other Post Office Staff and/or contractors who have been the subject of investigation by the Post Office or any other investigative body in relation to allegations of dishonesty related to the use of Post Office Horizon hardware/software;

- iv) The full results (whether provisional or final) of all internal and/or external investigations and/or enquiries and/or reviews (whether investigated by the Post Office or any other body) into the correct functioning of the Post Office Horizon hardware/software system;
- v) Any internal memoranda and/or guidance notes and/or other material dealing with the correct or incorrect functioning of the Post Office Horizon hardware/software system;
- vi) All Horizon system data for the period 2<sup>nd</sup> November 2011 to 31<sup>st</sup> January 2012 used to produce exhibit SB/21;
- vii) An indication of the actual Horizon system data as would have been visible to the Defendant showing sales of stamps on dates referred to in Stephen Bradshaw's statement (Pages 17 to 21) and subsequent reversals referred to therein.
- viii) The original signed statement of Umair Liaqat

88. I forwarded copies of the letter and Defence Case Statement by email to Steve Bradshaw and Sarah Porter, in-house Counsel at Cartwright King on 3<sup>rd</sup> September 2012 (POL00046242). I commented that the Defence were clearly aware of the current Horizon issues i.e. the allegations being made to the effect that the system was not reliable. I also made reference to 'a fishing expedition' as I considered some of the requests in the Defence Statement to be too wide or for information which was either not disclosable or not relevant.

89. I forwarded a copy of Sarah Porters' Attendance Note of 4<sup>th</sup> September 2012 to Steve Bradshaw and Jarnail Singh by email on 5<sup>th</sup> September 2012 (POL00046243). In her Attendance Note, which I had set out below my email, Miss Porter reported that she had, "made it clear that our stance is that Horizon

works and is irrelevant in this case because he now accepts making the reversals and we say in doing this he was acting dishonestly to cover his tracks. Any particular problems with the system must be fully particularised before any further disclosure made.”

90. Miss Porter also advised in her Attendance Note that “only such material as undermines our case or assists the def in light of the DS should be served.” She also noted that Post Office Ltd was compiling a database and asked that progress be checked.

91. In my email I observed that it would remain to be seen whether any allegations of malfunction were particularised. I also sought to check the progress being made with regards to the compilation of the database and indicated that I proposed to speak to Mr. Bradshaw, the Investigating Officer to discuss the Specific Requests in the Defence Statement later that week. I also asked that a disc containing the Horizon Data for the period 14<sup>th</sup> September 2010 to 9<sup>th</sup> February 2011 be provided so that I could forward it to Mr. Ishaq’s Solicitor and that call logs be obtained.

92. Post Office Ltd was under a duty disclose relevant documents or information which might reasonably be considered capable of undermining the case for the Prosecution against Mr. Ishaq or of assisting with his case. I liaised with Mr. Bradshaw on a number of occasions during this case to ascertain whether there was information or material for disclosure to the Defence.

93. Rachel Panter prepared an undated Advice on Evidence (POL00045134). She requested that enquiries be made to establish whether Mr. Ishaq had made any calls to the NBSC or HSD helplines. She also requested a further statement



dealing with the shortage discovered in the branch and details of training received by Mr. Ishaq.

94. On 7<sup>th</sup> January 2013 Rachel Panter sent an email to Mr. Jenkins (FUJ00153919) asking that he prepare a report in relation to this case. She attached a copy of the Defence Statement, Summary of Facts and the Indictment. She explained in her email that the Defence were asserting that Mr. Ishaq was not dishonest – he had to make reversals in order to balance as there had been a malfunction of the system.
95. It is evident from my email to Steve Bradshaw of 15<sup>th</sup> January 2013 (POL00127677) that I had received a letter from Mr. Ishaq's Solicitor and that I had attached a copy to the email. I asked Mr. Bradshaw to forward copies of the interview tapes and indicated that we would discuss the other points raised. Without sight of the Cartwright King file, I am unable to comment further.
96. I wrote to Mr. Ishaq's Solicitor on 23<sup>rd</sup> January 2013 (POL00059517) noting that the alleged problems with the Horizon system to which Mr. Ishaq had referred in his defence statement had still not been fully particularised. My view was that if Mr. Ishaq could provide more detailed information, it would enable a directed and targeted investigation to take place.
97. In her email of 31<sup>st</sup> January 2013 (POL00089427) Rachel Panter asked Mr Jenkins to comment on the Defence Case Statement served by Mr. Ishaq's Solicitors. He did so on 1st February 2013 by adding his comments to a copy of the Defence Statement (POL00059602). He did not consider that there was anything which could be added to his existing statement.
98. Mr. Jenkins also indicated that if the Defence could supply some examples of the malfunctions which had allegedly occurred, he would be happy to investigate

them. He also commented that "...the system doesn't malfunction without leaving some trail to indicate what has happened. Without examining the logs it is difficult to be any more specific." He went on to state that he thought there were three possibilities. Firstly, the Defendant might not have understood the way the system operated and that difficulties in reconciliation had been due to his lack of understanding. Secondly, the Defendant had stolen the money and thirdly, there was a fault with the system. He went on to state that "There is no evidence of a fault in the system (and the fact that the system operates without issue in 12,000 other branches supports this fact)..."

99. I received an email on 1<sup>st</sup> February 2013 (POL00119432) from Mr. Ishaq's solicitors which enclosed a letter. I have not been provided with access to a copy of that letter. I note, however, that the email referred to an imminent hearing of the case for Mention and that I forwarded a copy of the letter by email to Steve Bradshaw and Mark Ford of Counsel on 4<sup>th</sup> February 2013 (POL00119431).

100. On 4<sup>th</sup> February 2013 I prepared a Notice of Additional Evidence and sent a copy to Mark Ford of Counsel (UKGI00018011). The documents enclosed with the Notice included copies of statements of Stephen Bradshaw of 27<sup>th</sup> January 2013 and 31<sup>st</sup> January 2013.

101. In his statement of 27<sup>th</sup> January 2013 (POL00046264) Mr. Bradshaw provided a more detailed explanation with regard to his summary of stock sold and reversed out of the Horizon System between November 2011 and January 2011.

102. Mr Bradshaw, in his statement of 31<sup>st</sup> January 2013 (POL00059592), produced as exhibit SB/24 (UKGI00018011) the call logs for the period 8<sup>th</sup> July 2010 to 11<sup>th</sup> February 2011 which had been obtained from the National Business Support Centre (NBSC). Mr Bradshaw observed that no calls had been made to the

NBSC by Mr. Ishaq regarding any problems with the Horizon system. He also observed that there had been no calls relating to cash discrepancies or problems with balancing the office accounts for the Birkinshaw Post Office Branch. The call log revealed that the migration process had been problematic.

103. It is my recollection that I checked the position with regard to disclosure with Steve Bradshaw prior to the hearing which took place before the Crown Court at Bradford on 5<sup>th</sup> February 2013. I was informed that there was no material for disclosure to the Defence. I relayed this to Counsel who in turn informed the Court of the position.

104. In my email of 6<sup>th</sup> February 2013 to Steve Bradshaw and Mark Ford (POL00059652) I referred to the Mention Hearing the previous day. Mr. Ford had confirmed that there was no further material to be disclosed and Mr. Ishaq's case remained listed for trial on Monday 25<sup>th</sup> February 2013. I reported that the Defence had been unable to persuade the Judge to order any further disclosure. I had not regarded the spreadsheet which had been put together within the Security Team of previous unfounded allegations to be disclosable.

105. Mr. Bradshaw provided a statement on 11<sup>th</sup> February 2013 (POL00059686) in which he explained that "Post Office Ltd continued to have absolute confidence in the robustness and integrity of its Horizon system and its branch accounting processes." At the time it was consistent with my understanding of the position, the observations and comments being made by Mr. Bradshaw, the instructions provided by Jarnail Singh and it was also the stated position of Post Office Ltd, which I understood to have been confirmed by General Counsel Susan Crichton.

106. It is my recollection that Mr. Bradshaw would positively assert that the Horizon system was reliable. He described it as a 'posh calculator' and that if, for

example, stamps were sold, the number of stamps in stock would decrease by the number sold and the amount of cash required to balance would increase by the value of the stamps sold.

107. An Addendum Defence Statement dated 20<sup>th</sup> February 2013 (POL00046278) was received by Cartwright King and forwarded to both Gareth Jenkins and Steven Bradshaw for their consideration. I do not recall receiving any comment in relation to the Addendum Defence Statement from Mr. Bradshaw until the day of trial i.e. Monday 25<sup>th</sup> February 2013.

108. Mr. Jenkins added a number of comments to a copy of the Addendum Defence Statement (POL00059874) during the afternoon of Friday 22<sup>nd</sup> February 2013.

109. In response to the suggestion made by Mr. Ishaq that the Horizon Online system would crash and freeze and would give inaccurate total figures at the end of trading and/or balance periods, Mr. Jenkins commented that he was aware that, "there were some issues in the early days of Horizon Online. However I don't believe that these impacted the overall accounting at the end of the periods provided recovery was carried out correctly. The migration date (10<sup>th</sup> July 2010) for the Birkinshaw Branch was well into the full rollout and the Branch was not operating Horizon Online during the pilot between January and June."

110. I attended the Crown Court at Bradford on Monday 25<sup>th</sup> February 2013. It is my recollection that Mr Bradshaw commented to the effect that he had spent a significant amount of time towards the end of the previous week working through the Addendum Defence Statement and the calls referred to. He informed me that he had not discovered anything which could assist the Defence.

111. It is also my recollection that Mr. Jenkins commented to the effect that the Birkinshaw Sub Post Office Branch had not been affected by a bug. He did not make me aware of the existence of any other bugs.

112. I did not regard the comments made by Mr. Jenkins in respect of Mr. Ishaq's suggestion that the Horizon Online system would crash and freeze as inconsistent with his statement of 15<sup>th</sup> January 2013 (FUJ00124229). It was apparent that this was not an issue that fell outside the operating parameters of the Horizon system given Mr. Jenkins' belief that accounting would not have been affected provided that the recovery measures built into the system had been carried out correctly. Accordingly, I did not regard Mr. Jenkins' comments as disclosable.

113. At the request of Mark Ford I forwarded two emails to Mr. Jenkins (FUJ00156747 and FUJ00154002) attaching the Defence Report and the Opening Note in order that Mr. Jenkins could work through them.

114. I understand that Mr. Jenkins produced a document "Comments on Defence Expert's Report" (FUJ00124337) and that he was subsequently involved in the preparation of a Joint Statement of Beverley Ibbotson and Gareth Jenkins (POL00059927).

115. I do not recall being present at Court on 26<sup>th</sup> February 2012 although it is evident from the Report of Mr Bradshaw (POL00046249) that Counsel for the Defence became ill on 26<sup>th</sup> February 2013 and so the case was adjourned until 6<sup>th</sup> March 2013. It would appear that Mr. Ishaq pleaded guilty to theft on 7<sup>th</sup> March 2013.

116. Without sight of the Cartwright King file I am unable to comment on the circumstances which resulted in the production of Mr. Jenkins statement of 6<sup>th</sup> March 2013 (POL00060113).

117. Mr. Ishaq was sentenced to a term of imprisonment on Monday 22<sup>nd</sup> April 2013.

Simon Clarke of Cartwright King appeared for the Prosecution on that occasion, Mr. Ford having been unable to attend.

118. I have seen a copy of Mr. Ford's email of the same date (POL00060315) in which he asked about the outcome and my response which contained the phrase, "OIC etc very happy...". The message which I had intended to convey was that an unnecessary adjournment had been avoided by Mr Clarke being able to stand in at the last minute for Mr Ford and that, so far as Post Office Ltd was concerned, an appropriate sentence had been imposed.

119. Without sight of the file held by Cartwright King I cannot say whether the prosecution or the counts on the indictment were reviewed.

120. Upon reading a draft copy of the Second Sight Interim Report I became aware of the existence of bugs which had affected Horizon Online. I brought Mr. Ishaq's case to the attention of Simon Clarke. I had been unaware of the existence of the bugs referred to and these would clearly have been disclosable in Mr. Ishaq's case. I also brought to the attention of Simon Clarke another statement which Mr. Jenkins had made to the effect that there were sophisticated bug detection systems and that several years previously there had been a bug in the previous version of the Horizon system which had affected a single branch.

121. I have read the Judgement of the Court of Appeal in Josephine Hamilton and Others -v- Post Office Limited (2021) EWCA Crim 577 (POL00113278) and in particular paragraphs 214 to 220.

122. It is evident that the investigation of Mr. Ishaq and the subsequent prosecution had proceeded on the basis that the data generated by the Horizon system was reliable. I had not been made aware that the Horizon data was not reliable.

123. I was very concerned to read that there had been in the region of 30 bugs, errors and defects in the Horizon System and its successor, Horizon Online. It is highly likely that this information would have affected my advice and at the very least, have prompted me to ask further questions or that further investigations be carried out.

124. I find it distressing that Mr. Ishaq served a term of imprisonment and would wish to apologise to Mr. Ishaq for the distress that he has suffered. I am pleased that his conviction has been quashed.

#### **The Prosecutions of Grant Allen, Angela Sefton and Anne Nield**

125. I do not believe that I was involved in the prosecutions of Grant Allen, Angela Sefton or Anne Nield.

#### **General Information**

126. I have been asked to consider the email chain (POL00124770) and to explain what I understood Rachel Panter to be discussing when she referred to 'amnesty articles' in her email of 19<sup>th</sup> February 2013. I have no recollection of this conversation and so am unable to comment further.

127. I have been asked to consider the email which I received from Jarnail Singh of 10<sup>th</sup> December 2012 (POL00141478) and explain whether it was common, in my experience, for the Post Office to refer to the 'business or public interest'. I do not recall the case to which this email relates. I note from the first sentence, however, that John Scott appeared to have agreed with Counsel's advice that it was neither in the business interest or public interest to proceed with the prosecution.

128. I have been asked to consider the email chain (POL00145149). I note that it was first sent to Simon Clarke and myself during the evening of 3<sup>rd</sup> July 2013 and referred to a conference which had taken place earlier that day. This conference had taken place at the offices of Post Office Ltd in London and a draft copy of the Second Sight Interim Report had been discussed. I took notes of the advice provided by Simon Clarke at the meeting but have not been provided with access to them.

129. It would appear from the email chain that during the conference, Simon Clarke advised regarding the disclosure of information relating to the B14 bug. It is also evident from the email chain that, on 4<sup>th</sup> July 2013, Simon Clarke indicated he would further consider the position once he had seen the information which we expected to be forwarded to myself. Due to the passage of time, I am unable to recall the nature of the information which we had expected to receive or, indeed, whether we received it. If I did provide any advice, I anticipate that it would have been provided only after I had first discussed the position with Simon Clarke.

130. It was during the meeting on 3<sup>rd</sup> July 2013 that Simon Clarke advised Post Office Ltd to hold a weekly conference call so as to establish a single central hub into which all information relating to defects and bugs within the Horizon system should be reported, thereby creating a single source of information which could be reviewed for disclosure purposes.

131. During the first weekly conference call it was explained that although a central record would be kept, minutes would not be circulated by email. A civil lawyer on the call explained the rationale for this – he was concerned, on the basis of past experience, that any emails would in turn be forwarded onto others whom, it may be thought, might be able to provide some form of answer or opinion. Whilst such



actions would be likely to be well intentioned, there was a substantial risk that inaccurate information could be generated and without the visibility of the conference call, further disseminated to others. He was concerned that this, in itself, would be unhelpful and be likely to lead to information, whether accurate or otherwise, being retained within departments and not fed back to the weekly call.

132. I considered the position in terms of the disclosure obligations placed on Post Office Ltd as a prosecutor. Simon Clarke had advised Post Office Ltd to create a single hub to record all Horizon-related information. An approach which increased the risk that inaccurate information could be collated or which could result in information being retained within departments without being fed back to the conference call was undesirable. It was therefore essential in my view that, as Simon Clarke had advised, a single central record should be established and maintained with a view to making any disclosure exercise as straightforward as possible.

133. Although I have not been provided with access to my notes and records, I believe that it became apparent during the third weekly conference call that Post Office Ltd was contemplating a change of approach. I was concerned that Post Office Ltd would be in breach of its duty to record and retain information and I pointed out during the call that a central record had to be kept.

134. I believe that it was around this time that I was informed by Jarnail Singh that John Scott had voiced an intention to 'shred' the minutes which had been prepared of the weekly conference calls. Jarnail Singh also informed me of his concern that Post Office Ltd might suggest that Cartwright King had advised this course of action. I brought this to the attention of Simon Clarke whilst also voicing

my concerns that Post Office Ltd now appeared reluctant to properly document the weekly Horizon conference calls. I understand that he prepared an urgent written advice for Post Office Ltd.

**Statement of Truth**

I believe the contents of this statement to be true.

Signed:

**GRO**

Dated: 21<sup>st</sup> November 2023

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|-----|--------------|---|----------------|
| 72. | POL00119432  | Email of 1 <sup>st</sup> February 2013 from Arfaq Nabi to Martin Smith  | POL-0119351    |
| 73. | POL00119431  | Email of Martin Smith of 4 <sup>th</sup> February 2013  | POL-0119350    |
| 74. | UKGI00018011 | Letter from Cartwright King to Mr Mark Ford re PO Ltd v Khayyam Ishaq Bradford Crown Court enclosing witness statements and exhibits, dated 4 February 2013 | UKGI028018-001 |
| 75. | POL00046264  | Statement of Stephen Bradshaw of 27 <sup>th</sup> January 2013  | POL-0042743    |
| 76. | POL00059592  | Statement of Stephen Bradshaw of 31 <sup>st</sup> January 2013  | POL-0056071    |
| 77. | POL00059652  | Email of Martin Smith of 6 <sup>th</sup> February 2013  | POL-0056131    |
| 78. | POL00059686  | Statement of Stephen Bradshaw of 11 <sup>th</sup> February 2013   | POL-0056165    |
| 79. | POL00046278  | Addendum Defence Case Statement dated 20 <sup>th</sup> February 2013  | POL-0042757    |
| 80. | POL00059874  | 'Comments on Ishaq DCS Addendum'  | POL-0056353    |
| 81. | FUJ00156747  | Email from Martin Smith to Gareth Jenkins of 25 <sup>th</sup> February 2013   | POINQ0162941F  |

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| 82. | FUJ00154002 | Email from Martin Smith to Gareth Jenkins of 25 <sup>th</sup> February 2013               | POINQ0160197F    |
| 83. | FUJ00124337 | 'Comments on Defence Expert's Report'   | POINQ0130551F    |
| 84. | POL00059927 | Joint Statement of Beverley Ibbotson and Gareth Jenkins of 26 <sup>th</sup> February 2013 | POL-0056406      |
| 85. | POL00046249 | Report of Mr Bradshaw of 21 <sup>st</sup> April 2013                                      | POL-0042728      |
| 86. | POL00060113 | Mr. Jenkins statement of 6 <sup>th</sup> March 2013                                       | POL-0056592      |
| 87. | POL00060315 | Email of Mark Ford of 22 <sup>nd</sup> April 2013   | POL-0056794      |
| 88. | POL00124770 | Email chain commencing 31 <sup>st</sup> January 2013                                      | POL-0131604      |
| 89. | POL00141478 | Email of Jarnail Singh of 10 <sup>th</sup> December 2012                                  | POL-0142863      |
| 90. | POL00145149 | Email chain commencing 1 <sup>st</sup> July 2013  | POL-BSFF-0004276 |