

Witness Name: Simon Recaldin

Statement No.: WITN09890500

Dated: 3rd September 2024

POST OFFICE HORIZON IT INQUIRY

Fifth Witness Statement of Simon Recaldin in the Post Office Horizon IT Inquiry

1. I, Simon Recaldin, of 100 Wood Street, London, EC2V 7ER, say as follows:

Introduction

2. Except where I indicate to the contrary, the facts and matters contained in this witness statement are within my own knowledge. Where any information is not within my own personal knowledge, I have identified the source of my information or the basis for my belief. In particular, my knowledge contained within this statement is informed by Peters & Peters Solicitors LLP ("**P&P**"), who are acting for Post Office Limited ("**POL**") in respect of its Post Conviction Disclosure Exercise ("**PCDE**")¹ and criminal appeals and are advising and supporting POL and its Inquiry solicitors, Burges Salmon and Field Fisher ("**BSFF**") in respect of the Inquiry. I have been assisted in preparing this witness statement by P&P. The facts in this witness statement are true to the best of my knowledge and belief.

¹ The PCDE included cases where (i) an individual was convicted of a criminal offence, (ii) POL (or Royal Mail Group pre-separation) was the prosecutor, (iii) the prosecution was based wholly or partly on data derived from Horizon, (iv) the prosecution was undertaken between 1999/2000 and 2013 (subject to a small number of limited exceptions). The PCDE adopted an inclusive approach so that any cases that were not conclusively outside of the criteria were included within it until verified as falling outside the criteria.

3. This witness statement has been prepared to update the Inquiry and core participants in respect of further verification work that has been undertaken by P&P in connection with historic POL prosecution and conviction data (“**the further verification exercise**”) since I gave oral evidence to the Inquiry on 29 September 2023. I summarise below the methodology adopted by P&P in the further verification exercise, as a result of which I am now able to:
 - a. Update the number of convictions on the PFA list i.e. the number of Potential Future Appellants (“**PFA**s”)² to whom POL owed³ a duty of post-conviction disclosure);
 - b. Identify with more accuracy which prosecutions appear to have related to conduct pre-dating the installation of Horizon;
 - c. Define with more precision the types of pre-Horizon prosecutions with which it is most useful to compare the PFA list, in order to identify whether, when and for what reasons the numbers of prosecutions changed (see Appendix I);
 - d. Provide a more detailed breakdown of the number of prosecutions and convictions per year prosecuted by POL that may have relied on Horizon data (see Appendix II); and
 - e. Outline some potential conclusions about what the data now shows.

Why verification is an ongoing process

4. I previously explained⁴ the source of historic data relating to POL prosecution and conviction and mentioned that historically over 100 ‘casework spreadsheets were manually created and maintained by members of the POL

² As referred to at paragraph 9 of my First Witness Statement dated 30 March 2023 and paragraph 33 of my Second Witness Statement dated 13 July 2023.

³ I am advised that, as a matter of law, POL no longer owes a duty of post-conviction disclosure to anyone whose conviction has been quashed by the Post Office (Horizon Systems) Offences Act 2024.

⁴ paragraph 13 of my Second Witness Statement

Security Team during the period when prosecutions were taking place and provided to (or in some cases identified by) P&P for the purposes of the PCDE.

5. During the PCDE, P&P identified many instances where the information in casework spreadsheets was incomplete, incorrect or inconsistent, and took steps to verify it, insofar as it related to cases potentially falling within the scope of the PCDE, by cross-checking against other information, including underlying case material and court records, where available and accessible by POL. However, many gaps and inconsistencies still remain, especially for older cases where POL has limited records. POL continues to receive information from external sources, for example enquiries directly from individuals, or their family members, who are able to provide POL with information of which it was previously unaware such as the date, location and outcome of the proceedings.⁵ For these reasons, verification is an ongoing process and the data continues to be subject to change as more information becomes available and is only accurate as at the date of this statement. See also paragraph 20(i), below.

The Further Verification Exercise

6. While POL's historical prosecution and conviction data will never be fully complete owing to the passage of time, gaps in its record-keeping and deletion of records, it was decided that POL should take reasonable and proportionate steps to ensure that its prosecution and conviction data is as up to date as possible, including (where possible) in respect of cases falling outside the scope of the PCDE.⁶

⁵ The number of these enquiries rose considerably after the broadcast of Mr Bates v The Post Office in early January 2024. By way of example, two individuals who appeared on the casework spreadsheets in 1998 and 2001 respectively, but for whom no prosecutor or case outcome had been recorded, provided POL with documentation demonstrating that they had been prosecuted and convicted by POL. Prior to receiving this information, POL had not been able to find any records in relation to either individual that confirmed the conviction or which agency conducted the prosecution.

⁶ In particular, data relating to cases from the 1990s and cases which did not result in a conviction are often unverifiable owing to data retention policies and/or the manner in which the data was / is held. Also, as the PCDE was concerned with convictions arising from the use of Horizon in which POL owed a duty of post-

7. Accordingly, in October 2023, POL asked P&P to commence a further verification exercise to look at historic POL prosecution and conviction data including in relation to cases outside the scope of the PCDE, so that POL could provide more complete, reliable and consistent answers to questions about investigation, prosecution and conviction data both before and after the rollout of Horizon, with a view to updating the POHIT Inquiry and responding to Freedom of Information Act (FOIA) requests from members of the public.

8. P&P inform me that the verification exercise included:

- a. collating all casework spreadsheets maintained by the POL Security and Legal teams which could be identified following the collection of data for the PCDE.
- b. creating a 'Master Casework Spreadsheet' into which all entries from those casework spreadsheets were transferred, with a consolidated entry created for each case reference.⁷ This also included prosecutions which did not result in a conviction.
- c. adding further data relating to cases about which POL had become aware from external sources.
- d. Where the quality of the data allowed (given that limited and/or ambiguous and/or contradictory data is held for a significant number of cases), making a final determination as to the outcome of the case and other key matters such as the identity of the prosecutor and

conviction disclosure, to date it has not been necessary to verify pre-Horizon and non-conviction data to the same extent as data relating to cases falling within the scope of the PCDE.

⁷ Many cases appear multiple times across different casework spreadsheets. The data in each casework spreadsheet has been deconflicted and verified as far as possible and then consolidated into a single entry on the Master Casework Spreadsheet.

whether the investigation related to conduct occurring before or after the installation of Horizon in branch.

- e. adding further information or corrections to the information recorded regarding Branch Names, FAD codes, names, courts, conviction dates etc.
- f. comparing some information deriving from the casework spreadsheets with the underlying material, where available, to highlight any discrepancies, which were then investigated and resolved.
- g. determining an approximate 'case creation date', if none was recorded on the casework spreadsheets, to enable cases to be categorised by the date or year in which the criminal investigation commenced.⁸
- h. identifying from the 'case types'⁹ indicated on the casework spreadsheets those cases that are considered to be:
 - (i) Within the scope of the PCDE or, for pre-Horizon cases, are equivalent to, or 'like for like', cases that are within the scope of the PCDE, i.e. had those cases been prosecuted post-Horizon, they would have necessarily relied in whole or in part on Horizon data as if Horizon had already been installed (collectively "**Horizon-related**" cases); and

⁸ I am informed by P&P that data showing the date of the alleged criminal conduct is not routinely available on the casework spreadsheets. However, for the majority of entries a 'case creation date' is recorded showing the date on which the criminal investigation commenced. Therefore, in the absence of underlying records showing the date of the alleged criminal conduct, the most accurate indicator of whether the alleged criminal conduct relied on Horizon data is to cross-refer the case creation date with the date Horizon was installed in the branch in question (either permanently or on a trial basis). Where the case creation date is earlier than the Horizon installation date, the case is considered to be pre-Horizon and therefore outside the scope of the PCDE.

⁹ These are the case types recorded on the casework spreadsheets by POL at the time. There are dozens of such case types, many of which appear to overlap, and it is not always clear precisely how the case type was chosen or how each one was defined.

- (ii) **'Shortfall-related'** meaning a sub-set of the Horizon-related cases which involved a shortfall or accounting discrepancy.
 - i. These sets of case types could then be used to compare the numbers of prosecutions and convictions pre-Horizon for the same kind of conduct and offences that were prosecuted post-Horizon's installation. A table showing the lists of case types recorded on the casework spreadsheets, and those which P&P considers to be Horizon-related and shortfall-related is at Appendix I.
9. The verification exercise was completed in May 2024. The product of this exercise is a 'Master Casework Spreadsheet of Investigations, Prosecutions and Convictions' ("**MCS**"). While there may be more work that could be done to fill in gaps in POL's records (particularly in respect of cases which did not result in a conviction), the approach that has been taken is considered to be reasonable and proportionate.
10. As explained above, the MCS will continue to be updated as and when new information becomes available. Therefore, POL's assessment of the numbers of prosecutions and convictions in both the pre-Horizon and post-Horizon periods is as accurate as it reasonably can be in the circumstances, as at the date of this statement.

Results of the verification exercise

11. During my oral evidence to the Inquiry, I was asked whether there was a significant increase in prosecutions following the implementation of Horizon and / or shortly before. I explained that there was an increase in convictions coming up to the introduction of Horizon and there was a continued increase in convictions after the introduction of Horizon.

12. Generally speaking, POL has less data for cases prior to 2003, therefore such a comparison is not straightforward. Specifically, in attempting to respond to various FOIA requests asking for comparative pre and post-Horizon data¹⁰ it became clear that, beyond looking at total numbers for all case types (which would include e.g. robberies and burglaries with no apparent connection to Horizon), it was not easy to compare the number of Horizon-related cases (post-Horizon installation) with the number of 'like for like' cases prosecuted pre-Horizon installation.

13. At Appendix II, I include a table created by P&P that is based on the data in the MCS containing information currently known to POL regarding prosecution and conviction data¹¹ from 1990 to 2020. This is broken down by:

- a. All cases;
- b. Horizon-related cases (i.e. cases within scope of the PCDE and all 'like for like' pre-Horizon cases as defined in Appendix I); and
- c. Shortfall-related cases (i.e. all cases of the types defined as 'shortfall-related' in Appendix I).

Use of case creation dates

14. The table at Appendix II distinguishes between pre and post-Horizon cases by comparing the case creation date with the Horizon installation date as explained at footnote 8. Where the case creation date is prior to the Horizon installation date, the case is considered to be pre-Horizon.

¹⁰ As I explained in my Second Witness Statement, POL has received a number of FOIA requests with different parameters which produced different results depending on the date range and, for example, on whether they asked about numbers of prosecutions or only convictions; all types of defendants or only sub-postmasters etc.

¹¹ (This data is limited to cases prosecuted by POL in England and Wales and does not include cases prosecuted by other prosecutors or those in Scotland and Northern Ireland.)

15. The totals for each year are based on the case creation date rather than the date of conviction. In my view, this allows for a more accurate analysis of the potential impact of the introduction of Horizon on the number of prosecutions and convictions, because it more accurately identifies whether the alleged offence occurred before or after Horizon was installed at the branch in question. Using the year of conviction is unhelpful for such an analysis, as there are many cases in which the alleged offence occurred before Horizon installation, but the conviction was after installation. It also means that cases with unknown conviction dates can be included in the analysis because these generally have case creation dates (and where they do not, approximate case creation dates have been used).

Inclusion of additional case types to enable a like for like comparison

16. Further consideration has been given to the categorisation of cases by the type of alleged conduct. At the time of my Second Witness Statement, figures for shortfall-related cases were provided in brackets in Appendix II of my Second Witness Statement for the pre-2000 period (and in notes for the years 2000, 2001 and 2002) in order to facilitate comparisons between Horizon-related cases and similar cases pre-2000.¹²

17. As explained at footnote 45 of my Second Witness Statement, the categories considered likely to involve a shortfall in branch accounts included cases described on the casework spreadsheets as theft, false accounting, audit shortage and cash loss. However, a significant proportion of cases included in the PCDE, including some overturned on appeal, involved pension and allowance (“**P&A**”) frauds¹³, which were excluded from the definition of shortfall-related cases in the pre-2000 period because such cases are unlikely to involve a shortfall in the accounts.

¹² I explained at paragraph 11 of my Second Witness Statement that “I understand that the pre-2000 figures and post-1999 figures are not directly comparable...”

¹³ A P&A fraud typically involved the manipulation of benefit payment cheques (e.g. suppression, submitting them twice, cashing cancelled cheques etc) to create a surplus in the branch accounts which the defendant then took for themselves, leaving the account balanced. Therefore, a typical P&A fraud did not involve a shortfall in the branch accounts.

18. POL has always included all cases within the PCDE that may have relied, in whole or in part, on Horizon evidence. This covers a much wider set of case types than only shortfall-related cases, for example, P&A frauds. Consequently, Appendix II to this statement shows all Horizon-related cases both pre and post-Horizon installation, which allows for a more accurate and transparent comparison between the numbers of post-Horizon cases, and pre-Horizon cases that would have relied on Horizon evidence had they been prosecuted in the post-Horizon period. I have, however, also set out the details of the shortfall-related cases both pre and post-Horizon, to demonstrate the cases within this time period that related to a shortfall or accounting discrepancy.

19. Unlike Appendix II to my Second Witness Statement, a breakdown of cases by the role of the individual prosecuted has not been included in the table as this is considered to be of less relevance for the purposes of identifying the potential impact of the introduction of Horizon on the number of prosecutions and convictions.

Caveats to the data

20. The data in these tables should continue to be treated with caution for the following reasons:

- (i) More information may come to light. Whilst a significant amount of work has been undertaken to identify all investigation, prosecution and conviction records for inclusion in the MCS, the data remains incomplete, with known gaps.¹⁴ As stated above, POL continues to receive requests for disclosure from individuals for whom it has no record of any prosecution. Some of these individuals are not referenced at all on the MCS (and therefore any of the casework spreadsheets), and work is

¹⁴ For example, the case reference numbers for very early cases follow on sequentially from one another (e.g. Case References 1, 2, 3, 4, 5 etc). However, there are gaps in these sequences, such that it suggests there were cases for those reference numbers, but POL no longer holds data for those cases.

being undertaken to ascertain who prosecuted those cases and their outcomes.

- (ii) There are some cases for whom there is a record on the MCS, but the record indicates that there was no recorded outcome, whereas information received from the individual has confirmed both that POL prosecuted the case and that a conviction was secured.
- (iii) The data in the appendices relates only to cases prosecuted by POL (or Royal Mail Group pre-separation) and cases where it has not been possible to confirm the identity of the prosecutor, and not to cases confirmed as prosecuted by other agencies.¹⁵
- (iv) There are a limited number of casework spreadsheets capturing pre-2003 data. For example, according to the available spreadsheets there appear to be only two convictions secured in the 1980s, which is considered to be unlikely. The data deriving from the casework spreadsheets should not be considered an accurate record of the real number of convictions secured in the 1980s and 1990s, particularly as there is very little available underlying data to confirm the accuracy of the spreadsheets for this period.
- (v) For some cases, no case creation date is recorded on the casework spreadsheets. To avoid having to record all of these cases in an 'unknown' date category, which would exclude them from the analysis, P&P have estimated the likely year or decade in which the investigation commenced based on other information contained within the casework spreadsheets (i.e. by looking at the case creation dates of cases opened around the same time, based on their reference numbers). This approach was considered preferable to the approach taken to Appendix

¹⁵ POL's casework spreadsheets also include cases prosecuted by the Crown Prosecution Service, Crown Office and Procurator Fiscal Service, Public Prosecution Service of Northern Ireland, Department of Work and Pensions, and Royal Mail Group (post-separation).

It in my Second Witness Statement, which included a significant number of cases in an 'unknown' date row.

- (vi) It is acknowledged that relying primarily on case types to identify 'like for like' pre-Horizon cases (i.e. that would have relied on Horizon evidence if prosecuted post-Horizon) is an imperfect exercise. However, owing to the absence of underlying records, particularly in early cases, in the circumstances I consider this to be the best available method.

21. It is also recognised that the criteria adopted for the PCDE are different from the conditions for a "relevant offence" in s.2 of the Post Office (Horizon Systems) Offences Act 2024, which defines the convictions that are now quashed under s.1 of the Act. Therefore, the number of convictions on the PFA list may well differ from the number of POL convictions quashed by legislation.

Updated number on the PFA list

22. During the further verification exercise information has been identified which has resulted in a change to the number of individuals previously falling within the scope of the PCDE. Overall, the number of PFAs has decreased from 700 at the time of my Second Witness Statement on 12 July 2023 (it remained unchanged at the time I gave oral evidence to the Inquiry on 29 September 2023), to **697** as at today's date. Although the overall number has reduced, there are a number of cases that have been added to the PCDE as well as a number that have been removed. Cases have been removed for one or more of the following reasons:

- a. The case has been confirmed as having been prosecuted by another prosecutor.
- b. Horizon has been confirmed by available records as having been installed after the investigation was commenced, indicating that the alleged offences must have occurred prior to the installation of Horizon in the branch in question.

- c. The prosecution took place within the PCDE period, but the case did not rely in whole or in part on Horizon data (e.g. theft of mobile phone vouchers).
- d. The outcomes of a number of cases that were thought to have been potential convictions have now been identified, and these have been confirmed as not having resulted in a conviction.

23. Cases have been added for one or more of the following reasons:

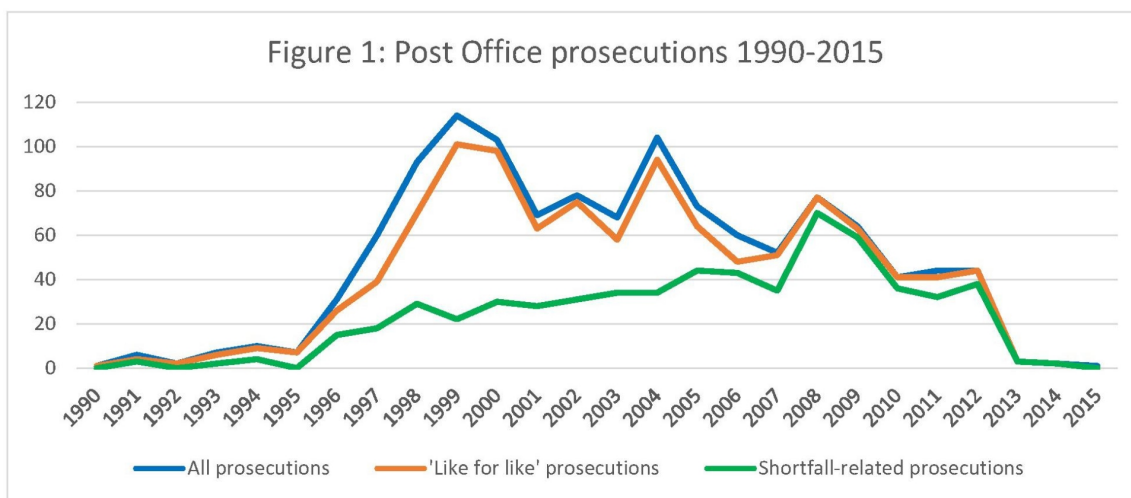
- a. A co-defendant's conviction was not previously identified largely owing to the way in which multiple defendant prosecutions were recorded on the casework spreadsheets.
- b. Horizon has been confirmed by available records as having been installed before the investigation was commenced, indicating that Horizon evidence may have been relied upon in the original prosecution.¹⁶
- c. The case was previously thought to be a non-Horizon case, but following a review of the underlying paperwork, it cannot be excluded that the case may have relied on data deriving from Horizon.
- d. Information contained in the comments of the casework spreadsheets suggests that the person was convicted. Whilst it is likely that these cases were not prosecuted by POL (given the way in which the data has been captured for these cases, which is not how POL would capture data regarding its own prosecutions), as it cannot be confirmed that they were prosecuted by another prosecutor, POL has counted them as having been prosecuted by POL.

¹⁶ I understand that these are thought likely to be DWP prosecutions but there is no underlying material available to confirm the prosecutor and whether or not they are Horizon-related so they have been treated as possible POL prosecutions that may have relied on Horizon and therefore included on the PFA list.

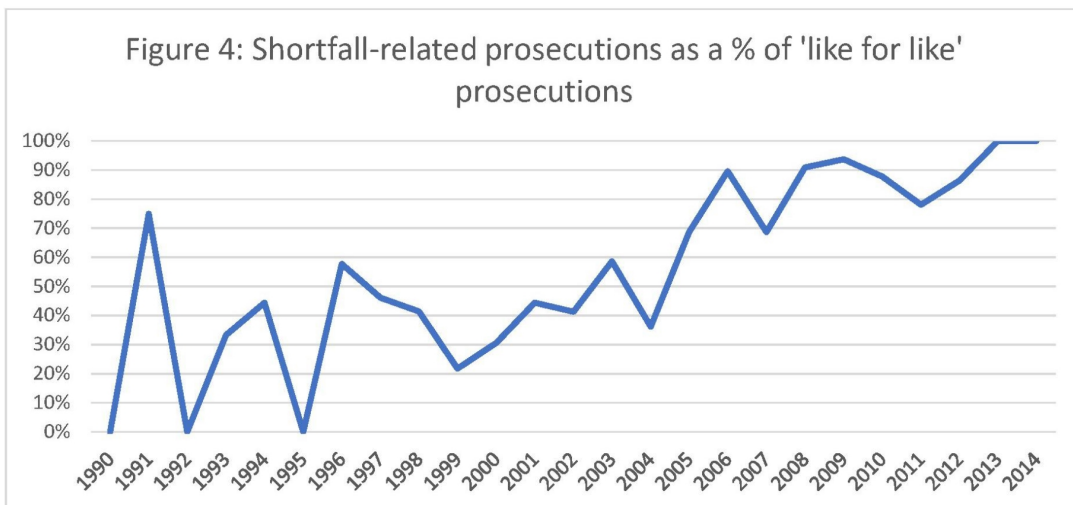
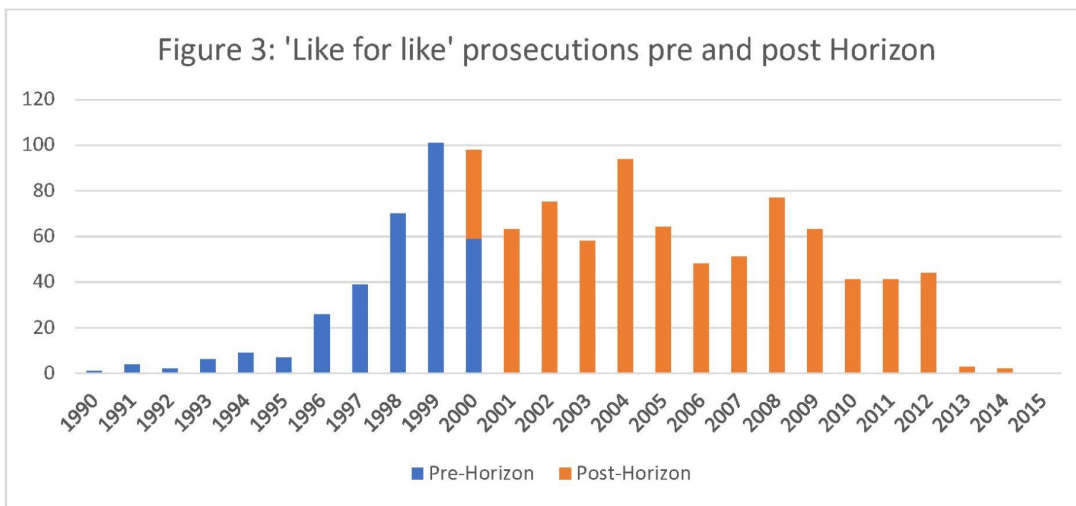
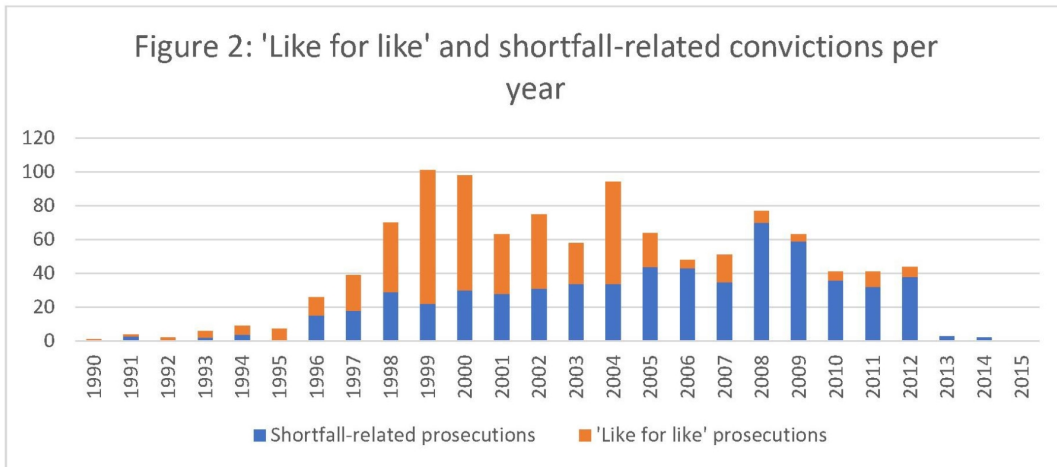
Conclusions that can be drawn from the data

24. At paragraph 72 of my Second Witness Statement, I concluded that, *“It appears from the data at Appendix II, that the conviction figures increased in the years shortly before the roll-out of Horizon (per the figures included in the notes in Appendix II), with further increases after the roll-out. However, I understand that this data should continue to be treated with caution given the limitations of the pre-2000 data which has not been verified for the purposes of the PCDE or the Inquiry, and given the pre-2000 data and post-1999 data is not directly comparable.”*

25. Subject to the caveats at paragraph 20 above, I believe it might be possible to draw a number of conclusions from the data in Appendix II, as illustrated in the following charts:¹⁷



¹⁷ Please note that all charts only include cases in definitive years, rather than those in the “1990s” or “2000s” category where the exact year of case creation is unknown.



26. Figure 1 shows the total number of prosecutions per year for all case types, 'like for like' cases and shortfall related cases. Figure 2 shows the total number of 'like for like' prosecutions per year and how many of them were shortfall-related. Figure 3 shows the total number of 'like for like' prosecutions per year, broken down by whether they were pre-Horizon or post-Horizon.¹⁸ Figure 4 shows how the proportion of 'like for like' cases that were shortfall-related changed over time.

27. From these charts, I believe it is possible to conclude that:

- a. The number of prosecutions brought by POL for 'like for like' offences (i.e. offences which would have relied on Horizon data in the post-Horizon period) began to rise in the mid-1990s, prior to the rollout of Horizon.
- b. The number of prosecutions stayed, on average, at this higher rate following the rollout of Horizon until prosecutions ceased.
- c. Although the rollout of Horizon began in 1999, all prosecutions in that year and most of the prosecutions in 2000 were for alleged offences committed before the installation of Horizon in those branches. From 2001 onwards, all 'like for like' prosecutions were for alleged offences committed after the installation of Horizon.
- d. There was no clear and obvious 'spike' (whether in all prosecutions, Horizon-related prosecutions or shortfall-related prosecutions) attributable to the rollout of Horizon.
- e. The proportion of prosecutions which were shortfall-related began to rise after the rollout of Horizon, including a significant rise from 2006 onwards. From that point onwards, 82% of prosecutions brought by POL were for a shortfall-related offence.

¹⁸ As set out at paragraphs 14 and 15, a pre-Horizon case is one in which, according to the case creation date, the investigation began, and therefore the alleged offences had already been committed, prior to the installation of Horizon in branch.

28. In my view it is not possible to draw any definitive conclusions from the data as to why the numbers and types of prosecutions changed over time. There appears to be a clear correlation between the use of Horizon and an increase in the number and proportion of shortfall-related cases, although this increase does not appear to have been immediate.

Pre-Horizon use of 'Capture'

29. POL is making enquiries into the claims by postmasters, MPs and in the media that the computer system known as 'Capture', which postmasters could purchase from POL¹⁹, may have been responsible for miscarriages of justice. I understand that Capture was first made available in 1992 and appears to have been used by around 10% of branches²⁰ until Horizon was introduced. POL has not been able to locate a list of all branches which used Capture and it is not possible to identify from POL's data the numbers of prosecutions which may have relied on evidence from Capture, but I am aware that some pre-Horizon prosecutions were for alleged offences committed in branches which used Capture.

Statement of truth

I believe the content of this statement to be true

GRO

Signed:

Dated: 3rd September 2024

¹⁹ Capture consisted of a standalone computer and floppy disk that allowed the user to input all transactions manually rather than having to hand-write them on paper forms. Once the postmaster had inputted the transactions, they could use the software to produce balances, cash accounts and lists of pension and allowance payments for submission to the DWP.

²⁰ Current investigations by POL have identified 488 Capture installations in October 1992, when the system was first rolled out, followed by 1,100 Capture installations in January 1994, rising to 1,400 installations by July 1994. In 1998, we understand a further 2,500 copies of Capture were produced for an updated version of the system known as 'C90'. At the time of launch in 1992 there were circa 18,000 Post Offices, indicating that around 10% of Post Office branches nationally used the Capture software.

Appendix I – Case type determinations in prosecution and conviction cases

	Case type recorded on the MCS	Horizon-related (i.e. within scope of the PCDE or treated as ‘like for like’ pre-Horizon)	Shortfall-related
1.	Allegations affecting or against character ²¹	Yes	Yes
2.	ATM (Inflated)	Yes	Yes
3.	Audit shortage ²²	Yes	Yes
4.	Banking Fraud	Yes	Yes
5.	Banking Post Office Card Account Fraud ²³	Yes	Yes
6.	Banking Credit / Debit Card Fraud ²⁴	Yes	Yes
7.	Bureau Theft/Fraud ²⁵	Yes	Yes
8.	Business Concern ²⁶	Yes	Yes
9.	Cash Loss	Yes	Yes
10.	Cash Loss (Audit Discrepancy)	Yes	Yes
11.	Cheque (inflated) or Cheque Fraud	Yes	Yes
12.	Credit/Debit Card Fraud	Yes	Yes
13.	Crown Office or Directly Managed Branch Cash Loss ²⁷	Yes	Yes
14.	Disputed Transaction (s) ²⁸	Yes	Yes
15.	False Accounting	Yes	Yes
16.	Fraud (Internal) ²⁹	Yes	Yes
17.	Lottery	Yes	Yes

²¹ There are a number of anomalies in this Case Type, as allegations affecting the character sometimes related to non-financial related crime such as possession of indecent images; blackmail etc.

²² Or “Audit” or “Audit / False Accounting”.

²³ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

²⁴ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

²⁵ Or “Bureau” or “Bureau Loss / Fraud”.

²⁶ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

²⁷ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

²⁸ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

²⁹ Unless it is clear from the data that it was not a ‘like for like’ or shortfall related case.

	Case type recorded on the MCS	Horizon-related (i.e. within scope of the PCDE or treated as 'like for like' pre-Horizon)	Shortfall-related
18.	Mint Redemption Fraud	Yes	Yes
19.	Missing Voucher	Yes	Yes
20.	Other ³⁰	Yes	Yes
21.	Post Office Card Account ³¹	Yes	Yes
22.	Stock (Inflated) or Stock Loss	Yes	Yes
23.	Theft	Yes	Yes
24.	Theft of Official Cash	Yes	Yes
25.	Theft / False Accounting	Yes	Yes
26.	DVLA	Yes	No
27.	DWP Overclaims / Fraud / IR Girocheque Exception Fraud	Yes	No
28.	Giro suppression	Yes	No
29.	P&A Encashment Fraud	Yes	No
30.	P&A Laundering	Yes	No
31.	P&A Overclaims	Yes	No
32.	P&A Fraud	Yes	No
33.	Postal Order Fraud / Theft	Yes	No
34.	Theft (P&A)	Yes	No
35.	Suppression / Suppression of Banking Document	Yes	No
36.	Armed Robbery	No	No

³⁰ Unless it is clear from the data that it was not a 'like for like' or shortfall related case.

³¹ Unless it is clear from the data that it was not a 'like for like' or shortfall related case.

	Case type recorded on the MCS	Horizon-related (i.e. within scope of the PCDE or treated as 'like for like' pre-Horizon)	Shortfall-related
37.	Attempted Armed Robbery	No	No
38.	Burglary	No	No
39.	Cash Services / Supply Chain – Remittance / Plastic Bank Note Envelope Dispute ³²	No	No
40.	Cash Services / Supply Chain – Cash Centre Internal Cash Loss ³³	No	No
41.	Compensation Fraud	No	No
42.	Conspiracy to Defraud / Obtaining by Deception ³⁴	No	No
43.	Counterfeit Goods	No	No
44.	Counter Snatch	No	No
45.	Deception	No	No
46.	LBU Discrepancy ³⁵	No	No
47.	Motor Vehicle Licence Loss	No	No
48.	Mail Offence (Theft / Tampering / Delay)	No	No
49.	Misuse of Postage Labels	No	No
50.	Non Branch Related	No	No
51.	Obtaining Postal Services by Deception	No	No
52.	Offences against the person	No	No
53.	PBNE Discrepancies ³⁶	No	No
54.	Remittance Shortage ³⁷	No	No
55.	Robbery	No	No

³² Unless branch related.

³³ Unless branch related.

³⁴ Unless it is clear that it is a like for like or shortfall related case.

³⁵ Relates to non-branch related losses.

³⁶ Unless it is clear from the data that it possibly is a 'like for like' or shortfall related case.

³⁷ Unless branch related.

	Case type recorded on the MCS	Horizon-related (i.e. within scope of the PCDE or treated as 'like for like' pre-Horizon)	Shortfall-related
56.	Suppression	No	No
57.	Theft of postal packets from over counter	No	No
58.	TV Licence Fraud / Theft of Postal Orders	No	No

Appendix II – Post Office prosecutions and convictions 1990 – 2020

Year	All cases						PCDE/Like for like' Horizon-related						Shortfall-related					
	Pre-Horizon		Post-Horizon		Total		Pre-Horizon		Post-Horizon		Total		Pre-Horizon		Post-Horizon		Total	
	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.	Pros.	Conv.
1990	1	1			1	1	1	1			1	1	0	0			0	0
1991	6	5			6	5	4	3			4	3	3	2			3	2
1992	2	0			2	0	2	0			2	0	0	0			0	0
1993	7	4			7	4	6	3			6	3	2	1			2	1
1994	10	9			10	9	9	8			9	8	4	3			4	3
1995	7	5			7	5	7	5			7	5	0	0			0	0
1996	31	27			31	27	26	23			26	23	15	14			15	14
1997	60	54			60	54	39	36			39	36	18	16			18	16
1998	93	86			93	86	70	65			70	65	29	29			29	29
1999	112	105	2*	2*	114	107	101	94			101	94	22	20			22	20
2000	64	56	39	36	103	92	59	51	39	36	98	87	20	19	10	10	30	29
2001			69	61	69	61			63	56	63	56			28	24	28	24
2002			78	65	78	65			75	62	75	62			31	28	31	28
2003			68	51	68	51			58	47	58	47			34	27	34	27
2004			104	98	104	98			94	90	94	90			34	32	34	32
2005			73	65	73	65			64	57	64	57			44	39	44	39
2006			60	51	60	51			48	45	48	45			43	40	43	40
2007			52	47	52	47			51	46	51	46			35	32	35	32
2008			77	76	77	76			77	76	77	76			70	69	70	69
2009			64	61	64	61			63	60	63	60			59	57	59	57
2010			41	37	41	37			41	37	41	37			36	34	36	34
2011			44	41	44	41			41	39	41	39			32	32	32	32
2012			44	41	44	41			44	41	44	41			38	35	38	35
2013			3	3	3	3			3	3	3	3			3	3	3	3
2014			2	2	2	2			2	2	2	2			2	2	2	2
2015			1	1	1	1			0	0	0	0			0	0	0	0
2016																		
2017																		
2018			1	1	1	1			0	0	0	0			0	0	0	0
2019																		
2020																		
1990s ³⁸	10**	7**			10**	7**	9**	6**			9**	6**	4**	2**			4**	2**
2000s ³⁹			3	2	3	2			1**	0	1**	0			1**	0	1**	0
Total	403	359	825	741	1228	1100	333	295	764	697	1097	992	117	106	500	464	617	570

³⁸ Unknown Case Creation Date but understood from all available data to be in the 1990s.

³⁹ Unknown Case Creation Date but understood from all available data to be in the 2000s.

*Entries with an asterisk relate to cases that occurred in branches in which the Horizon pilot was installed. However, these cases are convictions of non-branch staff (i.e. outsiders) in relation to robberies and counter snatches.

**Entries with a double asterisk include cases where the case type is unknown, and therefore is included as a like for like/shortfall case out of an abundance of caution.