

Witness Name: CHRISTA BAND

Statement No.: WITN10370100

Dated: 22 November 2024

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF CHRISTA JANE BAND

I, Christa Jane Band, of One, Silk Street, London EC2Y 8HQ, will say as follows:

Introduction

1. I am a Partner of Linklaters LLP ("**Linklaters**" or "**the Firm**").
2. This Witness Statement (the "**Statement**") is made in response to the letter dated 12 August 2024 which I received from the Post Office Horizon IT Inquiry (the "**Inquiry**") pursuant to Rule 9 of the Inquiry Rules 2006 (the "**Request**").

Professional experience

3. I have a degree in law from the University of Cambridge (1985) and a post-graduate degree in law from Oxford University (1987). I was called to the Bar of England and Wales in 1986 and was engaged in pupillage and practice until 1990. From 1990 to 1992 I was employed by Baker & McKenzie, Solicitors, in Sydney Australia. I joined Herbert Smith, as it then was, in London in 1992, was made a Partner in 1996 and remained there until I joined Linklaters as a Partner in 2009. I am qualified as a Solicitor and practise in the field of commercial litigation.

4. In making this Statement I have been assisted by lawyers and a paralegal at Linklaters, who have helped me retrieve, search for and review relevant documents. The evidence in this Statement is all my own.
5. Save where the contrary appears, the facts and matters which I relate in this Statement are within my own knowledge. Where I rely on what others have told me, I believe that information to be true. I have refreshed my memory from considering such contemporaneous documents as have been available to me. This Statement reflects those documents where I do not have an independent memory of the detail, given the passage of time since the relevant events.
6. The work to which this Statement relates was carried out principally by me and Jonathan Swil, then a Managing Associate at Linklaters. When I refer to “we” or “us” in this Statement I mean to refer to Mr Swil and myself unless otherwise clear from the context.

Contemporaneous documents

7. It is my usual practice to file emails, though at the time of the work to which this Statement relates, email filing was not automatic and I cannot be sure that all relevant emails were filed and/or are now identifiable and/or available.
8. The Firm has sought to identify emails which were filed by Mr Swil during the relevant period. Again, there can be no guarantee that this is a complete set of all the emails which Mr Swil sent or received on this matter.
9. I often take handwritten notes in meetings and on calls. I have identified one notebook which relates to this matter. Given the time period covered by the

notes in this book, I think it likely that it was the only one I used. However, it is perfectly possible that, in the time between 2014 and now, other handwritten notes of mine have been misplaced or otherwise become no longer available.

10. It has not, I understand, been possible to identify any handwritten notes made by Mr Swil.
11. In a number of instances I have confirmed the date of meetings or calls and who attended them by reference to time sheets.

Production of documents by the Post Office

12. In November and December 2021, Linklaters assisted the Post Office by responding to its requests to provide it with relevant communications sent to or from the Post Office and which were held by the Firm. I understand that these requests were made to assist the Post Office in replying to one or more Rule 9 Requests made by the Inquiry to the Post Office. These requests were limited to documents held by the Firm to which the Post Office was entitled and expressly excluded the Firm's internal correspondence.

Privilege

13. On 12 November 2021, Mark Underwood then the Legal, Compliance and Governance Operations Director at the Post Office informed Linklaters that the Chairman of the Inquiry had issued a statement on 8 November 2021 seeking a waiver of privilege in the Post Office's (and others') otherwise privileged materials relevant to the Inquiry's Terms of Reference.

14. I have since seen the Post Office's statement in response to this request, dated 15 November 2021 and published on the Inquiry's website.
15. Accordingly, I have prepared this Statement on the basis that there is no relevant claim to privilege on the part of the Post Office and that I am not bound by any duty of confidentiality to the Post Office which would prevent me from including any relevant information in this Statement.

The Request

16. In making this Statement I have been guided by, and am responding to, the questions set out in the Annex to the Request. I have responded to those questions where I am able to do so, though have not recited them individually.
17. I have been provided with 72 documents by the Inquiry and have, as requested, considered them for the purposes of this Statement.

The scope of Linklaters' engagement

18. As is not uncommon, particularly where there is an existing client relationship, recording the terms of this individual aspect of our engagement happened shortly after the work had commenced.
19. The Firm completed an eSRF for this work in response to a request from the Post Office by email dated 31 March 2014 (**WITN10370101**). This indicated the anticipated scope of our work and the estimated fees.
20. The relevant terms of Linklaters' engagement that prescribed the mandate for our work were set out in a "eSRF" from the Post Office in April 2014 sent to Mr Swil (**POL00304817**). It stated that our work was to involve providing advice in relation to the Initial Complaint Review and Mediation Scheme. The

work would be divided into two stages: firstly, preparation of a report addressing the legal issues in respect of claims made; and secondly, assistance in formulating options to implement alternatives to a proposed Mediation Scheme.

21. There were further email exchanges with Mr Swil in April 2014 (**POL00304817**). Mr Swil asked whether the Firm would be asked to “develop appropriate questions for POL to submit to an independent expert” as indicated in square brackets in the eSRF because this may have affected the fee estimate. We had not been asked to do that.
22. There was a further email exchange with Mr Swil in June 2014 on the question of what a reasonable fee estimate for our work was (**WITN10370102**). The Post Office wished to hold the estimate at £149,000 and we indicated that we had been asked to do some work outside the additional scope, at the request of the Post Office and that £167,000 was a more reasonable figure.

Background

23. Throughout the period in which I was involved in advising the Post Office, it was clear that it had, and had had, a number of other firms advising it on different aspects of the issues it was facing and on individual cases. I do not think that I ever had a comprehensive picture, and the identity of firms and individuals probably changed over time. However, I knew that Bond Dickinson as it then was, which I understood was a long-standing adviser to the Post Office, was advising on civil law issues and that Cartwright King was

giving advice on criminal law. I also knew that Counsel were involved, including Richard Morgan QC.

24. It was not clear to me how advice between the several different legal advisers whom the Post Office engaged was being coordinated or managed and whether this was being done by one or more individuals in the Post Office legal team or by an external firm. We were not asked to undertake that task.
25. During the time that I was involved, there was no pattern of updates or regular information sharing between the external legal teams, certainly none which involved the Firm. The only information which we had was information with which we were specifically provided by the Post Office or at its behest.
26. For as much as the Post Office had several external legal advisers, the in-house team also comprised a number of individuals and their respective responsibilities were not always clear to me.

Advising the Post Office and knowledge of issues with Horizon

Initial instructions from the Post Office

27. My introduction to this work was an email from Hugh Flemington dated Wednesday, 26 February 2014 (**WITN10370103**) asking me and Satindar Dogra (a Partner of the Firm who ultimately did not become involved in this matter) to liaise with Chris Aujard and Belinda Crowe:

"Who wish to discuss tomorrow or Friday matters regarding our criminal prosecutions, the civil mediation scheme we have set up concerning such prosecutions and other cases, the possibility of us facing a class action coming out of the mediation scheme. Essentially

we will be looking at the legal, financial and pr risks to Post Office (and potentially it's directors etc)."

28. I believe that Mr Flemington had my (and Mr Dogra's) name from John Crozier. Mr Crozier was a member of the Firm's Technology, Media and Telecoms practice and was at that time the relationship partner for the Post Office. He retired from the Firm in late 2021. I had not previously done any work for the Post Office.
29. I attended a meeting with David Oliver, Belinda Crowe, Chris Aujard and Rodric Williams of the Post Office in-house legal team on 28 February 2014 and in that meeting I asked for some initial documentation. I believe that I attended on my own for the Firm.
30. I took handwritten notes in the meeting. **(WITN10370104)**
31. From the outset and throughout, it was clear that we were being asked for strategic advice in relation to the Mediation Scheme as a whole. Other firms were, as I understood it, being asked to advise on individual cases. We were not. We were provided with certain materials in relation to individual cases but this was in the context of illustrating what sort of issues were being addressed within the Mediation Scheme.
32. It is clear from my notes that I asked the Post Office at the meeting on 28 February 2014 what its overall aim was in relation to the Mediation Scheme. Even at that initial stage, it did not seem to me that a mediated approach was likely to be the best dispute resolution mechanism for the issues which the Post Office, and the sub postmasters (the "SPMRs"), were facing. Mediation is a consensual process and even from what I learned at the meeting on 28

February 2014, it was clear to me that some form of adjudication was likely to be necessary.

- 33.** My notes show that I was told that the Post Office board believed that the Mediation Scheme would enable the Post Office to determine as a matter of fact what happened in particular cases. I said that mediation schemes were not really designed to establish the truth and were generally ill-suited to situations where facts were complex and in dispute. The Post Office itself acknowledged that the Scheme was not working – hence the request to us to provide some strategic advice.
- 34.** I was told that the Post Office considered that an adjudication system would not work and that at its core there was not much of a legal dispute. Many of the complaints were about the Post Office’s conduct rather than translating into a question of legal liability.
- 35.** I was told at the meeting that there was, in the view of the Post Office:
- “nothing wrong with the Horizon system. Horizon and its metadata are suitably robust and have integrity.”*
- 36.** There were, I was told, 11,500 Sub Post Offices and around 60,000 terminals in use every day that those Sub Post Offices were open. Only 149 SPMRs had complained about the reliability of the Horizon system. As to whether Horizon was working reliably, there had been a couple of suggestions including that the “debit” and “credit” keys were too close together and that this resulted in mistakes. There were also various suggestions that telephones could affect the proper operation of Horizon.

37. I asked how money had, in fact, been lost. I was told that if the Horizon system showed a loss then the Post Office was contractually entitled to look to the SPMR to make it good. On a stock take, I was told, the books would not balance in those cases in which the Post Office sought recovery. A stock take was performed in order to “confirm the losses.” The computer terminal was shut down each day and whilst it did not need to “balance perfectly” every day, it would need to balance over a trading period – of about a month. The reason for this was that on a daily basis some transactions might take time to work through and not yet be fully reflected. For example, the SPMR had, in error, processed the sale of 10 vehicle licence discs instead of 1. He or she had then corrected it, but the reversal to remove the sale of 9 tax discs could take some time to process and show in the Horizon system.
38. I was told that there was a Working Group of which Sir Anthony (Tony) Hooper was the chairman. Terms of Reference had not yet been signed. My notes show that I was told that the “*political answer is very different.*” I do not now remember what those words meant or how I understood them at the time.
39. The Post Office told me that Second Sight had been engaged to and had produced a report which the Post Office described as “colourful.” I was told that Second Sight had found no systemic issues on Horizon but it had criticised the training and support provided for SPMRs.
40. There were at that time around 47 cases in the Mediation Scheme where the Post Office considered that the accounts showed a loss and around 150 applicants overall. The Scheme was at that time closed to new applicants.

41. I typed up a note of the meeting on 28 February 2014, not least as I had attended it alone and wanted to be in a position to brief Mr Swil (WITN10370105). My note stated:

“The Post Office has not conducted a full internal investigation of its own in a form which we would recognise.”

“It has engaged Second Sight – a two person practice of forensic accountants. There is an issue since they have refused to sign the engagement letter as they object to various terms. There seems a lack of clarity as to:

For whom they are acting;

From whom they take instructions;

Their capability and experience which makes them suited for the task;

Whether they have the expert experience necessary to express certain views which they seem nonetheless to be expressing;

What ability there is for the Post Office to challenge their views;

Whether they can now realistically be terminated.”

42. The Post Office asked us for a workplan and a report for the Board within three weeks.
43. Over the course of the period from 28 February to 26 March 2014 (the date of the Board Meeting) we were sent in various emails:

- Case Application, Case Questionnaire, Post Office case report and Second Sight report (WITN10370106) (POL00099705) (POL00196559) (POL00130785) (POL00108214)
- Subpostmaster contract (POL00144032)
- Spot Review Bible (containing all the reviews) (WITN10370107)
- Draft settlement policy (POL00302526) (POL00199361)
- Draft Engagement letter for Second Sight and their comments (WITN10370108) (POL00302530)
- Draft Working Group Terms of Reference (POL00302529)
- The initial Scheme documentation (POL00022120)
- Case (WITN10370109) (POL00108306) (POL00108212) (POL00086863)
- Weblinks to certain public statements (WITN10370110)
- Case (POL00074348) (POL00099683) (POL00069278) (POL00086844)

44. Ms Crowe also emailed me on the evening of 28 February to provide “the paper I sent to the Board for discussion last week.” (WITN10370111) (POL00027452) She added:

“You suggested that Post Office might wish to write to Second Sight in response to the comment in their report on case (which David has already sent to you) we discussed.

We are minded to send such a letter but would need to do so early next week. Would you be able to draft us a letter along the lines you described which challenges the Second Sight assertion?"

- 45.** Mr Swil sent an email to Mr Oliver on 5 March 2014 (**WITN10370112**) with a list of documents which seemed to us to be relevant and with which we had not yet been provided with copies.
- 46.** At various times between 6 March and the 26 March 2014 Board meeting, the Post Office sent through copies of the following (in addition to the documentation noted specifically above):
- The Second Sight report on GRO (**WITN10370113**) (**POL00107227**)
 - An "independent service auditor report" (**WITN10370114**) (**POL00002314**)
 - Certain emails between Ron Warrington of Second Sight and the "Professional Advisers" (**WITN10370115**)
 - Certain copies of Working Group Minutes (**WITN10370116**) (**WITN10370117**) (**POL00026638**) (**WITN10370118**) (**POL00026640**) (**POL00026641**) (**POL00026682**) (**POL00026636**) (**POL00026635**) (**WITN10370119**) (**POL00026637**)
 - The skeleton argument for the Castleton case (**WITN10370120**) (**POL00069911**)
 - A note from Sir Anthony Hooper on a "way forward for Second Sight and their reports." (**WITN10370121**) (**POL00302815**)

- “The key [Bond Dickinson] advice.” (POL00021991) (POL00006484) (POL00193585) (POL00006485) (POL00023297) (POL00022002) (WITN10370122)
- A link to the Court of Appeal’s decision in *Lalji v POL* (WITN10370123) (POL00243088)
- Draft advice from Slaughter and May from January 2006 on discretionary payments under the Scheme (WITN10370124).

47. I do not recall any discussion of Dr Gareth Jenkins in the course of my work. I had no contact with him.

Second Sight

48. From what I saw of the work which Second Sight had done, it seemed to me wholly unsuited to the task in hand and I formed the view that this was in part due to the poor quality of the work itself but that the problems had their foundation in the way in which Second Sight had been instructed. I was concerned that there was no clarity of thought as to what Second Sight had been asked to do and why. Second Sight should have been acting on the instructions of someone – albeit that those instructions should have been to direct Second Sight to express their objective, independent, professional view. However, Second Sight seemed to be effectively taking direction from themselves and the result served the interests of none of the Scheme, the SPMRs or the Post Office. I also questioned whether Second Sight had the depth of resource to undertake what was a complex exercise within a reasonable time. I thought that the whole situation was confused and unsatisfactory.

49. Instead of starting where I would have expected them to start, with a generic description of Horizon, its functionality and a view on whether or not it was operating reliably, Second Sight had descended into the detail of individual cases. The generic report which Second Sight should have done would then have been available for use as a baseline against which to assess individual cases in which complaints had been made about how Horizon had functioned.
50. A generic report needed to be supported by evidence and reflect Second Sight's professional expertise. The views expressed in the individual reports that we had seen were not properly supported by evidence. This considerably lessened the impact of the reports and the reliance which could be placed on them.
51. Although we were told that a generic report was expected, even this document was not what we would have recommended be obtained as it was anticipated that it would describe the themes and types of loss which had been identified from individual cases.
52. On 12 March 2014, Mr Oliver emailed to say that the timing of the generic report from Second Sight had slipped to 26 March so was unlikely to be available to us in time for our work on the legal report in relation to claims made by SPMR (**WITN10370125**).
53. I formed the view that the work which I had seen from Second Sight did not reflect the sort of understanding of the nature or purpose of expert evidence which I would have expected a firm engaged for this sort of work to have had.

The draft work plan

54. To the best of my knowledge there were no further discussions between me and the Post Office between 28 February and 4 March 2014. On 4 March 2014, Mr Swil sent Ms Crowe and Mr Oliver a workplan for the Post Office's comments. **(POL00021989) (POL00021990)**
55. The workplan was intended to be a document for discussion and to be iterative. The Post Office could decide which work it wanted us to perform under the categories of "Proposed Work" or indeed could decide to extend the work to other issues we had not covered in the workplan. It was essentially intended as a prompt for the Post Office to decide on its instructions to us. The workplan raised for consideration whether to correspond with Second Sight as had been suggested by Ms Crowe specifically in relation to case GRO (noted at paragraph 44 above).
56. Not all of the work which was listed in the workplan was eventually requested or carried out. I do not believe that the workplan document was ever updated and recirculated. As it transpired, the draft outline of what became our Report to the Board fairly quickly took the place of the workplan.
57. Mr Swil and I attended a meeting at the Post Office first thing on Thursday, 6 March 2014. In preparation for that meeting, we prepared a list of questions **(WITN10370126)**. I do not believe that we sent this to the Post Office ahead of the meeting, or shared it during the meeting (an updated version was shared later) but it would have been used by Mr Swil and me as a speaking note and checklist.
58. I evidently gave the Post Office in-house legal team an "outline document" of what our report might cover at our meeting on 6 March 2014. **(POL00114414)**

59. Ms Crowe emailed Mr Swil later in the day at 17:43 on 6 March 2014 **(POL00147643)** with initial comments on the outline document in which she noted the Post Office Board's request that:

"it was acknowledged that, in light of the facts now available, and the projected level of claims and costs, it would be sensible to commission more generic legal advice on the overall level of legal and financial exposure (taking into account the possibility of class actions) and steps that could be taken to mitigate any exposure ..."

Ms Crowe further commented that the outline required "CEO approval" and that she would revert with more detailed comments.

60. Mr Swil chased for comments on the outline document by email on Friday, 7 March 2014 **(POL00147643)**. Ms Crowe replied on Sunday, 9 March **(POL00147643)** to say they would get back to us with comments the next day after discussing it with Paula Vennells. Ms Crowe asked us for a draft "cover sheet" the next day which would set the context for the report.
61. On Saturday, 8 March 2014 and following our meeting with them, Mr Swil emailed Ms Crowe and Mr Oliver **(WITN10370127)** **(WITN10370128)** with a:

"list of questions to which it would be helpful to have responses where possible to fill in gaps in our overall understanding ... We discussed the majority of these questions on Thursday and I have sought to provide answers to ensure I have understood you and Belinda correctly and there is nothing important that I have missed."

Some follow up questions were also included. This was an updated version of the note to which Mr Swil and I had spoken in the meeting of 6 March 2014.

62. This list of questions shows that at the meeting Mr Swil and I must have been told that we would get “key advice” from Bond Dickinson and Cartwright King and could follow up with them if we had questions.
63. Although the possibility of contacting Cartwright King had been raised and contact details were provided to us, I do not believe that Mr Swil contacted them. I did not do so. Although we had at the outset expressed an interest and willingness to gain a better understanding of advice given by Cartwright King, as the scope of our instructions narrowed, this ceased to be relevant. It was not suggested to us by anyone at the Post Office that a discussion with Cartwright King would reveal to us information about the reliability of Horizon. To the best of my knowledge we did not receive any advice or other documentation from Cartwright King.
64. The note also shows that we had asked at the meeting whether there had been any investigation or analysis of the “alleged issues with Horizon” by anyone other than Second Sight. We were told that there had not been aside from the “regular audit of the system”. A recent “independent service audit” had been carried out by Ernst & Young. We had also asked about Fujitsu’s position.

Linklaters Report on Initial Complaint Review and Mediation Scheme

Draft outline of Report

65. The outline document that we gave to the Post Office team at our meeting on 6 March 2014 (**POL00114414**) was intended to be a skeleton for the Report which we had been asked to prepare so that the Post Office could comment on scope.
66. I have some handwritten notes dated 10 March 2014 and headed "Chris Aujard" (**WITN10370129**). It is not clear to me whether these relate to a call or meeting with Mr Aujard. I did not record time for work on the Post Office matter on 10 March 2014.
67. As noted above, on Sunday 9 March 2014, Ms Crowe had asked for a cover letter or note for the outline and Mr Swil sent through a draft on the morning of 10 March 2014 (**POL00201709**) (**POL00201708**).
68. Mr Oliver replied by email on 10 March 2014 (**POL00147649**) asking us to reconfigure the outline and cover letter apparently following some internal discussions. In our original outline we had included, in paragraph 13 "Some fundamental questions". They included:

"13.1 The Post Office will have, or will need to have, a view on a number of fundamental points which will guide the decisions as to future options:

13.1.1 The aims of the Mediation Scheme – is it primarily to improve relations with some Sub-Postmasters or offer apologies and explanations, or to enable compensation to be paid/explain why none is due, or to establish what happened? Clarity around the aims of the Scheme is important.

13.1.2 In any claim is the Post Office's stance to be more conciliatory than adversarial? What are the limits of that approach?

13.1.3 How important is it to the Post Office to determine the facts in any individual case? How easy might it be to achieve this?

13.1.4 To what extent is the Post Office comfortable defending the operation of the Horizon system but perhaps accepting that there could have been better training or communication?

13.1.5 Does the Post Office wish to consider paying compensation by reference to principles other than legal entitlement? If so, how will it articulate and apply those principles? What will it say to Sub-Postmasters and stakeholders?

13.1.6 How will the Post Office strike the balance between resolving past issues and putting the future operation of Horizon and the relationships with Sub-Postmasters on a sound footing."

69. Mr Oliver's email suggested adding to those questions:

"... an examination of the legal implications of any Parliamentary statement and whether Post Office wish to confirm the truth about the Horizon system "not just on a case by case basis but systemically."

Mr Oliver indicated that he was talking to Ms Vennells later that afternoon.

70. By "systemically" I understood Mr Oliver to mean issues which would affect the proper functioning of the Horizon system on a general, system-wide, basis. This would be to distinguish it from issues which might affect the proper working of an individual Horizon terminal. It would also, in my mind,

distinguish it from design features which might, in one sense, be said to result in errors but would not be a fault affecting the entire system. An example might be the debit and credit keys being so close together that the user would be apt to select the key other than the one he or she intended to use.

71. As to the “truth about the Horizon system” I understood Mr Oliver to mean that there should be a document which detailed how the Horizon system worked and confirmed whether or not it was functioning reliably. In other words, to address the issues which we set out in the outline which we prepared for the expert report which we had suggested the Post Office obtain and to which I refer in paragraph 114 below.
72. In using the words “the truth about the Horizon system” I did not understand Mr Oliver to be suggesting that the reliability of Horizon was somehow other than had been understood to that point, or that such knowledge as there was as to the functioning of the system was not being shared. Whilst I cannot remember the detail of the conversations which I had at that time, I am confident that I read no pejorative meaning into the expression “the truth about the Horizon system.” Had I done so, I would have raised it with the Post Office and our work would have proceeded very differently.
73. Mr Swil replied to this email a couple of hours later, as requested, with revised drafts of the outline and paper **(POL00147650) (POL00147651) (POL00147652)**. Paragraph 13 had become paragraph 7, where Mr Oliver’s suggestion noted above was included at paragraph 7.1.3. Mr Swil again asked for comments.

74. In the early evening of 10 March, Mr Oliver emailed again (**POL00147656**) (**POL00147659**) with a version of the paper which had been “cut down further and reshaped to fit house style.” The questions which we had posed in paragraph 7.1 had been changed. So far as the functioning of Horizon was concerned:

- (i) Former paragraph 7.1.3 had been deleted.
- (ii) A new paragraph 3.1.2 had been added: *“Does the Post Office wish to continue not to establish a full baseline audit of the successful functioning of the Horizon system”*.

75. From the emails (**POL00302770**) it is clear that Mr Swil discussed the cut down version with Mr Oliver the following morning and Mr Oliver later emailed him by way of follow up and to confirm that the Post Office’s revised structure should be used.

76. In that email, Mr Oliver asked for an “urgent answer” to the question of whether we had seen anything which:

“called into question Bond Dickinson’s advice that Post Office’s liability with respect to a SPMR who has been summarily dismissed is framed by the contractual notice period? Please let us know asap if you have a different view. In other words, are the claims for consequential loss completely out of court?”

We had not at that time been provided with the Bond Dickinson advice, which Mr Oliver later sent to Mr Swil on 12 March 2014 (see paragraph 46 above).

77. Mr Swil responded to the point on damages as a result of wrongful termination by email on 11 March 2014 (**WITN10370130**), noting that: “they are likely limited to the pay which he would otherwise have been entitled during the three month notice period”.
78. I am asked to refer to an email from Ms Crowe to Mr Swil on 11 March 2014 (**POL00147679**) which attached a “cut down Outline Paper” “with CEO comments tracked.” The attachment (**POL00147680**) does not appear to have tracked comments, but a review of our emails suggests it contained no material changes to the Outline Paper we received from Mr Oliver on 10 March. Mr Swil shared the final version of the Outline Paper later that evening, along with a marked-up version highlighting the minor drafting changes made to the version Ms Crowe had shared. (**POL00147683**) (**UKGI00002211**) (**WITN10370131**)
79. Mr Aujard apparently suggested to Mr Swil on 12 March 2014 that our advice could be given by way of PowerPoint presentation. Mr Swil sought to dissuade him from that.
80. Ms Crowe emailed on 12 March 2014 to say that we should be ready to deal with the question of how to manage the expectations of applicants who were seeking very high levels of compensation. In her email of 13 March 2014, Ms Crowe confirmed that the Board would prefer a paper to a PowerPoint presentation (**POL00201779**). Mr Oliver emailed on 13 March 2014 (**POL00201779**) with comments following what he said was a discussion at ExCo on the “legal advice and scoping.”

81. We received certain comments on the draft outline document from Board Members following 14 March 2014, forwarded to us by the legal team at the Post Office **(WITN10370132) (WITN10370133) (WITN10370134) (WITN10370135) (WITN10370136) (WITN10370137)**.

82. I recorded time for a meeting at the Post Office on 18 March 2014 and it seems from timesheets that I attended that alone. I do not have any handwritten notes of such a meeting and do not recall it.

83. Mr Oliver emailed on 18 March 2014 **(WITN10370138)** to “feedback on post a discussion with Paula just now.” Mr Oliver asked if we could:

“set out at a very high level the kinds of areas that you will be exploring in the Part B paper for the April Board in the paper you will be submitting tomorrow. It would be helpful if this can be covered in the executive summary and also if you can address (again at a high level) the difficulty/challenge of implementing any of the options.”

The email attached a copy of a file note of Ms Vennells’ meeting with the Financial Ombudsman Service the previous day (which we had not been asked to attend) **(POL00168007)**.

84. We were chased repeatedly on the evening of 19 March 2014 for our draft report. Mr Swil sent through the draft report on the legal issues shortly before 10pm on 19 March 2014 **(POL00201938) (POL00201939)**. We asked for comments.

85. Mr Aujard emailed at 20 past midnight on 19 March 2014 **(POL00022016)** with a version of the draft incorporating his detailed comments marked up on

the draft report and “two big points.” These were a suggestion that the introduction be reworked to stress that the report:

“focuses mainly on the legal liability point and that you will be working with us in relation to alternative structures (and may not even be producing a report). The reason for this is that some board members think that the task of coming up with alternatives to the scheme should be an internally driven bit of work, not something that is outsourced to a law firm.”

86. The second “big point” was to request that we revisit whether the executive summary could be made clearer since it:

“doesn’t hit the reader between the eyes with what I understand to be your main conclusion – namely: unless there is something wrong with the system, we are entitled to rely on the accounts produced by Horizon as the basis of claiming sums of money from SPMRs. Further that there can be no question of a claim for consequential losses based simply on the recovery by the Post Office of losses if the losses were properly payable and the Post Office was entitled to the money.”

87. We had stated in paragraph 1.3 of the draft that:

“We note that there is, so far as we understand it, no in-depth and objective Report which describes and addresses the use and reliability of Horizon. This is a major gap and one which we would recommend is remedied as soon as possible.”

88. In his detailed comments marked on the draft report (**WITN10370139**), Mr Aujard suggested that *“the language be softened – ie is one we suggest that*

the post office consider” and also that it be clarified that we were not suggesting *“an in depth drains up audit”*.

89. I do not remember if it was Mr Swil who discussed these comments with Mr Aujard or if I was party to those discussions. If it was Mr Swil, he would have updated me. Either way, I do remember that this recommendation caused Mr Aujard concern. My impression at the time was that he thought that the recommendation would not be welcomed by the Board given how late into the overall process this was and that it was, on any view, going to be a substantial piece of work. Getting such a report would be bound to cost money and also take some time. My recollection is that Mr Aujard thought that the Board would react badly to the advice being expressed as it was and that different language would have given the recommendation a better chance of being accepted.
90. It is not unusual that we are asked to adapt the wording in advice we give, not to change its overall sense but to ensure that it will land appropriately with the intended audience. In making the edits which we did to our draft report, I had not intended to dilute the recommendation that there be a full and independent report on Horizon. I was, however, concerned that our advice should be well-received and acted upon and if a variation in the language made that more likely, I was happy to accommodate it.
91. In no sense did I get the impression that there was a nervousness about having a full report prepared on Horizon for fear of what it would show. Those with whom we dealt at the Post Office always expressed confidence in the

proper functioning of Horizon. I assumed that they would have had a reasonable foundation for forming that view. In particular, I had in mind that:

- The Post Office had been considering these matters for a long time with the benefit of significant professional advice.
- We were told that it was a small fraction of the overall users of Horizon who complained that it did not function properly in their case.
- Although I had real reservations about Second Sight, they had confirmed that they had found no systemic issues with Horizon.
- No articulated concerns had been advanced as to exactly how Horizon was said to be malfunctioning, over and above issues which seemed to me implausible – e.g. having a telephone too close to the computer terminal.
- Jo Swinson MP had made comments in Parliament to the effect that there was no evidence of a systemic problem with Horizon.

92. It was not suggested to me at any time that these were not appropriate assumptions, or that there were other factors relevant to the proper functioning of Horizon which we should bear in mind.

93. What we were advising was that there is a difference between believing something to be the case and having the objective evidence which would enable that to be proved in contentious proceedings, should the need arise. I also thought that, were the Post Office to obtain such an independent report, it would be very helpful in terms of explaining to the SPMRs how Horizon in fact works and that the Post Office had confidence in the system. This

needed to be done by a firm recognised as being both independent of the Post Office (and Fujitsu) and with the appropriate expertise if it were to stand a chance of being accepted by stakeholders.

94. Our advice was clearly predicated on Horizon functioning properly and reliably. In doing this, we were not expressing a view on whether this was in fact correct – we had no basis on which we could have expressed such a view, nor were we in a position to validate such a working assumption.
95. We would have expected to have been told by the Post Office had there been any significant doubt as to the correctness of our approach. Had we been told that there were, in fact, doubts about the reliability of Horizon or evidence that it was not functioning properly, we would have advised that there was no point in seeking in principle legal advice which was based on a premise which was, in those circumstances, recognised as being flawed.
96. Clearly our work and our advice would have proceeded very differently had we thought that there was insufficient support for the Post Office's view that the system worked properly, still less had there been any indication that the Post Office itself did not consider that to be the case.
97. In his email at 20 past midnight on 19 March 2014 (**POL00303275**), Mr Aujard made certain other comments and suggestions on the draft Report which included the deletion of everything after section 6.
98. By email on 20 March 2014 (**POL00303275**), Mr Swil sent Mr Aujard a:
- “final version of the report and a mark up showing the changes we have made to address your comments ... Given the time available, we have not had a chance to run the report by Richard Morgan. We will*

do so now and should have any comments back from him by before the Board meeting tomorrow.”

99. We had adapted paragraph 1.3 in the final version of our report (now paragraph 2.3) to read:

“We note that there is, so far as we understand it, no objective Report which describes and addresses the use and reliability of Horizon. We do think such a report would be helpful, though there is a decision to be made about how broad and/or thorough it needs to be.”

100. There were some email exchanges that morning with inconsequential comments and the emails show that Mr Swil also took some comments over the telephone. Mr Swil emailed (**POL00303275**) to attach a further mark up and to say that this was the version which would be sent to Richard Morgan QC for his review before the Board meeting.

101. By email on 20 March 2014 (**POL00138177**) (**POL00346319**), Ms Crowe sent me a “Board paper which is, in effect, a cover note for your paper.” The note stated at paragraph 3.1:

“In preparing their advice Linklaters have, in effect, made the working assumption (which we believe to be correct) that there is nothing “wrong” with the Horizon system.”

102. By email on 20 March 2014, Mr Swil sent the final version of the Report to Mr Morgan QC (**POL00022042**) (**WITN10370140**). Mr Swil said:

“We were pressed for time to get this to the Post Office today in final form before sending it to you so that it could go to the Board ahead of

the Board meeting next week at which Christa will be presenting the advice. Accordingly, please limit your comments to high level points of which you think we or the Post Office should be aware before the Board meeting.”

- 103.** Mr Swil evidently spoke to Mr Morgan QC who relayed his comments, which Mr Swil summarised in an email to me at 19.34 on 20 March 2014 (**WITN10370141**). That email states:

“Richard Morgan called to discuss his comments. He said none were big picture and that to the extent that we need to make any changes arising from his comments, he suggested we gloss them in the presentation to the Board rather than amend the document (particularly given it has now gone to the Board).”

Overall, I took Mr Morgan QC’s comments to be ones that I could bring out when presenting our report to the Board, should the need arise.

- 104.** I replied to Mr Swil with my own thoughts on the comments arising from the call with Mr Morgan QC (**WITN10370142**). Mr Swil’s email to me included this comment from his conversation with Mr Morgan QC:

“more of an observation than a point for clarification, he said that Horizon is extremely complicated and has been built up over many years so it would be very difficult to produce a baseline report that we are expecting Second Sight to have done i.e. he has a bit of sympathy for them in that regard at least. I acknowledged that but said presumably someone who has had the knowledge over the years i.e. Fujitsu or someone else will have the relevant technical expertise, not

SS, could do it. I also said Post Office in any event not unhappy for us to disparage them.”

My reply comment to Mr Swil was:

“Noted. But so what? This case is all about whether Horizon works properly and no one has anything clear to which they can point which gives an answer which could be relied on.”

105. I evidently spoke to Mr Morgan QC myself on 25 March 2014 . I have some handwritten notes (**WITN10370143**). They seem to reflect Mr Morgan QC having told me that in his view a report on Horizon would be seen as being self-serving for the Post Office and dismissed accordingly. Or it would be critical which would be a disaster. My notes record:

“All singing all dancing report for Parl.

Self-serving – dismissed accordingly.

Or, so critical → disaster.

Part of PR strategy not necessary + v expensive.

Complaints seem historical – and you can’t reverse engineer. Can’t wind back time. Can’t recreate the programme at any given time.”

Presentation to the Board

The Board meeting on 26 March 2014

106. In preparation for the Board meeting on 26 March, Mr Swil emailed Mr Aujard and Ms Crowe on 24 March to ask whether a preparatory call would be

helpful (**POL00303275**). There was such a call on 25 March 2014 and I have some handwritten notes, which I believe were of that call (**WITN10370144**).

107. Those notes include the following:

“Legal analysis only. Not had regard to other issues.”

...

“If you do this by reference to principles other than the law, you need to define how to do it.”

...

“One step in the journey. Not the final decision.”

108. There is also reference to the fact that the Post Office were of the view that they would not be susceptible to judicial review.

109. I have another page of notes which is not obviously of the meeting, but is likely to be. That reads:

“Concern re commissioning a full report on Horizon. Don’t tell them they need a report.

5.30 a matter for the Post Office.

Setting precedents.

- 1. Second Sight spot criticisms – nothing to counter them.*
- 2. Restore confidence.*
- 3. Common reference point to compare complaints.*

5.36 Ls cannot comment.”

110. Whilst it is not entirely clear to me to what these notes referred, I believe that the numbered points were ones which I made to support our view that it would be a good idea to seek a report on the functioning of Horizon.
111. I attended the relevant part of the Board meeting on 26 March (Mr Swil was not invited and did not attend). I spoke to the Report which we had produced for the purposes of the meeting. Given that I was on my own, and presenting, it was not easy to take notes and although I have some handwritten notes (**WITN10370145**), they are far from a complete record.
112. My notes do reflect some of the discussion about the Horizon system. I asked what had been done about Horizon. Reference was made to a Deloitte study – though I cannot now recall what this was. Ernst & Young were said to have reviewed a Fujitsu report on the architecture of the system which was done for the audit committee. This was high level. Either I said, or someone else commented, that it would not be possible to rely on that work to support the position on individual claims or as to individual technical errors. There could be a single instance of something going awry even if there were no systemic issues. There was reference made to the fact that CCI standards as to credit and debit card systems should give some comfort at a high level in terms of integrity. Moreover, someone, I do not know who (and it would not have been me) said that the data is not rewriteable – it could not be changed on the system without leaving a trail which should “itself go a long way to rebutting the assertion that changes were not made properly.”
113. I do remember talking about the need for a baseline report on Horizon at the Board Meeting and recommending that one be obtained. This was reflected

in our Report. It was also something which stuck in my mind as I was surprised that such a report had not been obtained to date – it seemed to me both an obvious and a necessary step. It was also a function of the fact that I had formed a poor opinion of the work which Second Sight were doing which seemed to me confused, ill-structured and not directed at answering the questions which needed to be addressed. I remember saying as much at the Board Meeting.

An independent investigation into, and report on, Horizon

- 114.** Following the Board Meeting, and at the Post Office's request, Mr Swil and I put together a draft outline of what we thought that a baseline report into Horizon should cover. He emailed me this on 27 March 2014 **(WITN10370146) (WITN10370147)**.
- 115.** There was a call which Mr Swil attended on 28 March 2014 and Mr Oliver emailed with a summary of next steps later that day **(POL00022092)**.
- 116.** Mr Swil sent a copy of the outline to Mr Aujard on 28 March 2014 **(POL00022092) (POL00022093)**. We made a number of suggestions as to what the Report needed to cover. In that outline we said this:

"We see the intended purpose of the report as potentially being one or more of the following, depending on what the Post Office's key objectives are:

To show that the Post Office takes the issue of the proper working of Horizon very seriously and is determined to identify whether there are systemic problems and thereafter remedy them if necessary. To

achieve this end, the report – or some edited version of it – would have to become public in due course. This should be assumed in any event.

To counter the general criticisms which have been made of the Horizon system, in Parliament and elsewhere.

To the extent possible, explaining to, or reassuring SPMRs who have brought complaints as to the efficacy and reliability of Horizon.

To form a point of reference against which specific comments as to potential malfunctions in Horizon could be assessed. This could be relied on in considering complaints made by SPMRs.

In order to achieve these goals the report would have to be:

Prepared by an expert whose views would be respected: they have to be credible on the basis of their skills and expertise.

Appropriately supported by evidence so that the conclusions reached can be shown to be careful and robust.

Prepared by an expert with sufficient independence from the Post Office, even if the expert is assisted (but only to the extent necessary) by parties who might be seen to lack the requisite independence such as Fujitsu.”

117. I have been provided with an email from Ms Crowe to colleagues of hers in the Post Office dated 31 March 2014 and a reply from Ms van den Bogerd of the same date both of which refer to the note which Mr Swil had sent through on what a report on Horizon should cover (**POL00138192**). I have no recollection of any discussion about the “FactFile” at this time. In any event,

it is clear from how the engagement of Deloitte progressed and my reaction to the work which the Post Office instructed them to do, that I did not think that a “validation” exercise was what was needed at the time. What part the FactFile could or should have played in the context of Deloitte’s work would have depended on the way in which that work had been performed, as to which I had no information at the time.

118. Mr Swil and I then prepared a draft note on options focused on the future of the Mediation Scheme. We were chased by Ms Crowe on the afternoon of 31 March 2014 for this note as she was due to meet Ms Vennells later that week and needed to put together a plan based on the options **(POL00147899)**.

119. Mr Swil sent through the draft paper in the evening of 31 March 2014 **(POL00022096) (POL00022095)**. His cover email stated:

“We had done a substantial amount of work on this aspect of the original brief before you asked us to limit the scope of the first Report and before we have ventilated fully all of our thoughts with you, but we thought it useful to include all of that thinking and drafting (together with the remaining issues we did not get to) as a starting point. This means that the paper may be longer and more detailed than you had envisaged or may be too “directive” rather than “suggestive” for present purposes.”

120. In paragraph 3.24 of the options note, we stressed that further decisions about the Scheme needed to reflect the Post Office’s key objectives and we

raised a number of questions which we suggested that the Post Office needed to consider.

121. There was a meeting on 1 April 2014 of which I was only able to attend part and which Mr Swil emailed me about “to fill you in on what happened after you left.” (WITN10370148). I have some handwritten notes of this meeting (WITN10370149).
122. We were evidently told that the Post Office wanted to cut down the scheme alternatives document to a “pros and cons note in much shorter form”. There was also reference to a note on “the format and scope of a review of Horizon.” The comments I have noted that “we don’t want this to be huge” and “doing a report for court could be a different exercise” would have come from the Post Office team. My notes further state:

“All depends on the use to which you want to put the report.

Primary question re whether it is going to be taken forward. Q for the [board] – conjunction with the q of what it wants to do [in relation to] the Scheme. Interrelated questions.

What might be the scope of work.

Scoping work for expert [witness] – outline scope?

Driven by the criminal prosecutors’ view of what they wanted to establish. May not be realistic. Broken Horizon into 2 parts. Core coding of the transaction. Looked at data integrity from end to end.

To scope what they need for the big piece ICL need to kick the tyres and work out what the system looks like generally.

Assurance project – scoping exercise. Board not sure of the precise requirements – just want something which is good enough. Helpful to pick up on any thematic points that Second Sight raise. Good to have it done quickly and to be cost effective.

The Board may not speak with one voice as to what assurance looks like.

Materiality threshold for auditors £600,000. Quite low.

Lesley to talk to Deloitte.

KPMG would also do it. Lesley to talk to them.

E&Y are the auditors.

Make sure that this is a privileged piece of work. Take this out of the scope of FOI as well.

Pick out the guts from the themes identified by Second Sight

What are their key themes? Air gap, processing half a transaction, link to other systems, third party intervention.

Fujitsu keen to help. Need to be clear with Fujitsu what we are asking KPMG to do.

Need to be clear as to the scope of work.

Post Office needs to meet KPMG or Deloitte.

What does the work look like? Too early to say.

...

Can we persuade the Chairman of the Working Group that we need to replace Second Sight.

We said we would consider alternatives.

Tony thinks that the political situation is such that we can't abandon the Scheme in its entirety. Fair enough.

...

Genuinely think that Second Sight are incapable of dealing with this."

- 123.** These notes refer to legal professional privilege. I do not remember whether this reflects something which I raised at the meeting or if it was raised by others present. My notes also refer to "FOI" – Freedom of Information Act requests. It is more likely than not that the point about FOI requests was made by an attendee for the Post Office (and not by me).
- 124.** I do not recall being asked to advise on the applicability of legal professional privilege in the context in which we were advising the Post Office. It was clear to me that subject to the usual tests, including as to the purpose of communications, both legal advice and litigation privilege were potentially applicable. I thought that it was sensible that the work of preparing an expert report on Horizon was done with the benefit of such litigation privilege as was available to the Post Office. The reason was simply that it was important that the expert was able to have full, frank and open communications with the Post Office without, at that stage, the concern that the views expressed would not be treated confidentially. Had it been the case that privilege protection was not claimed, the expert might have felt constrained in their views, and the Post Office limited in its response. We had been clear with the Post Office

that the final report on Horizon would only serve its purpose were it to be openly shared with relevant stakeholders, including SPMRs. It should work on the basis that the final work product would be public.

- 125.** At this meeting we learned that the Post Office had brought on board consultants – PA Consulting – who were due to provide slides for the CEO and Exco on next steps and recommendations. It seems that we had been given to understand that PA Consulting had been engaged in relation to this work “in the last day or so.” It was not clear to me how their work was supposed to fit with the legal analysis.
- 126.** The Options Slides prepared by PA Consulting were sent to us on 1 April 2014. Mr Swil and I discussed our thoughts on them. It was concerning that these slides were being presented as a synthesis of Linklaters’ thinking when it was not how we would have expressed ourselves. Mr Swil sent Ms Low at PA Consulting a manuscript mark-up of the slides by email on 2 April 2014 **(WITN10370150) (WITN10370151)**. Mr Swil’s email pointed out that the slides should not be presented as a summary of the Linklaters Report.
- 127.** Ms Low replied by email on 2 April 2014 at 16:16 **(WITN10370152)** saying that “*My initial brief was to prepare a summary of your doc ... I am now in the process of fundamental redraft which uses this as a basis.*” We did not know this; if we had been asked to, we would have prepared a summary of our document. Ms Low then circulated the redraft of her Options Slides at 17:44 for discussion the next morning, copying Mr Swil and me **(POL00147933) (POL00147934)**. I believe that I was out of the office from 2 April 2014 for the rest of that week and do not recall attending a meeting the next day. A review

of our time sheets suggests that neither Mr Swil, nor I attended a meeting with PA Consulting and the Post Office on the morning of 3 April 2014.

128. On 2 April 2014, Mr Williams sent us:

“Fujitsu’s powerpoint on Horizon’s Core Audit Process. This was prepared to help the independent expert being instructed to support criminal prosecutions understand the system, and may therefore assist in scoping any additional assurance work undertaken in connection with the Mediation Scheme.” (POL00202498)

I had no contact with anyone at Fujitsu during the course of our work. I did not know who the “independent expert” was to whom reference was made in this email. We were apparently sent these documents following the meeting on 1 April 2014, to which I have referred above. However, we were not asked to do anything specific with them and as I relate further below, as it transpired we were not asked to be involved in the instruction of Deloitte to which the Post Office presumably thought that these documents might be relevant.

Susceptibility to Judicial Review

129. One point which Mr Swil and I had been considering was whether, were a decision to be made to close the Mediation Scheme, this decision could be susceptible to challenge by way of judicial review. Mr Swil spoke to Mr Aujard about this on 3 April 2014 as his email to me of that day indicates **(WITN10370153)**. Mr Swil and I thought that it was a point worth considering in the context of any decision to terminate the Scheme. Mr Aujard apparently told him that Beachcrofts had already advised on “a range of JR issues.” Mr Swil said in his email to me that he had encouraged Mr Aujard to seek

specialist advice on this issue from a QC but that Mr Aujard had not seemed keen to do it. The Beachcrofts advice on judicial review was not shared with us.

Work post the Board meeting

130. On 10 April 2014, apparently not having heard anything further in the meantime, Mr Swil telephoned Mr Oliver for an update and then emailed me to summarise the call (**WITN10370154**). Mr Oliver had apparently told Mr Swil that:

“There was a Board meeting yesterday. The recommendation the Executive gave for dealing with the Scheme was to stop the process and get rid of the Working Group and Second Sight but continue investigating claims internally in order to “do the right thing” by SPMRs.”

131. Mr Oliver indicated that he would come to us for further assistance once a decision had been made on what they wanted us to do. Separately, Mr Oliver mentioned to Mr Swil that an “assurance report” had already been commissioned from Deloitte who were due to report within 15 days (or business days) from 9 April 2014. We had not been requested to help with the instructions for the engagement of Deloitte, nor were we consulted in relation to the scope of its work. It was not clear to me why Deloitte’s work was to take the form of an “assurance report”.

132. We were asked for a call on 15 April 2014 under what appeared to be significant pressure of time. The call was fixed for 8pm (**WITN10370155**). I don’t have notes of it.

133. The following day, Mr Oliver sent Mr Swil, who forwarded it to me, an email with some slides Mr Oliver had drafted “*as a first step to documenting some of the thoughts*” (WITN10370156) (WITN10370157). We were asked to comment on whether our legal advice had been captured accurately. Mr Swil sent me an email on 17 April to confirm that he would look at these slides. I have not identified an email responding to Mr Oliver so expect that Mr Swil may have spoken to Mr Oliver about them.

134. It appears that Mr Oliver spoke to Mr Swil again on 22 April 2014 (WITN10370158) and asked him for a:

“document on the principles against which we might make a settlement payment as well as your thoughts on the circumstances and the Quantum (accepting that you won’t be able to produce a figure as that would be case specific).”

Mr Oliver indicated that his timescale was later that day.

135. As requested, Mr Swil sent a draft letter to the Chairman of the Working Group and the settlement principles document through to Mr Oliver in the evening of 22 April 2014 (WITN10370159) (POL00428668) (POL00108446). The draft letter to the Chairman of the Working Group anticipated what it was hoped that the Deloitte Report would say about Horizon and would clearly have required amendment in light of what was in fact apparent from the final version of the Deloitte Report. At that time, we did not know the terms on which Deloitte had been instructed.

136. By email on 23 April 2014, we were asked for our views on ex gratia payments and the impact which conditional fee arrangements are likely to

have on settlements. On 24 April 2014, Mr Swil sent through the note requested **(POL00203973) (POL00203974)**.

137. On 8 May 2014, it seems that Ms Vennells at the Post Office had asked Linklaters to review some correspondence and on 9 May sent us draft letters addressed to Jenny Willott MP and James Arbuthnot MP to ask that we review them "from a legal perspective." Mr Swil sent through our comments on 9 May 2014 **(POL00304464) (WITN10370160) (WITN10370161)**. Mr Swil's email refers to the advisability of the Post Office considering whether it should make an unqualified statement that it was committed to the Mediation Scheme. Mr Swil suggested that it would be better to express commitment to the fair and just resolution of all complaints/applications to the Scheme rather than being unequivocal that that resolution could only happen through the Scheme. This seemed to me very sensible. It was not intended to indicate any lack of intention to deal with cases. Rather it was to preserve such flexibility as may have been open to the Post Office to resolve them otherwise than through the Mediation Scheme. As I have mentioned, we thought that any decision to abandon the Scheme called for very careful thought. But equally it was apparent that it was not working as intended.

138. I was asked to join a call with Ms Vennells, Ms Crowe and Mr Aujard on 14 May 2014 in order to brief Ms Vennells for a meeting with Sir Tony Hooper later that week. Mr Oliver called Mr Swil to discuss this and Mr Swil updated me by email **(WITN10370162)**. The purpose of the meeting was apparently to explain the Post Office's thinking about the future of the Mediation Scheme and to gauge Sir Tony Hooper's reaction to it. I was sent by email the note

which the Post Office had drafted to brief Ms Vennells in advance of the call with Sir Tony Hooper (**POL00204482**) (**WITN10370163**).

139. I have some handwritten notes of the briefing call (**WITN10370164**). I think that the points I have numbered 1 – 9 in my notes were prepared by me in anticipation of the call. The remainder of my notes reflect some at least of what was discussed. Those notes include: *“They are terminating Second Sight.”*

140. I attended a meeting on 28 May 2014 with Mr Aujard and Mr Williams in which they reported back on discussions with Sir Tony Hooper. I have some handwritten notes of that meeting (**WITN10370165**). I was told that Sir Tony Hooper thought that the Scheme should be given a chance to work, and that it would work.

141. I was also told that the Board had been interested in our view on the need for an expert report on Horizon and that the Post Office had spoken to Deloitte about this. Whether it was the Post Office or a view from Deloitte is not clear from my notes but they show that I was told that:

“They could not test the system and you can’t really do that anyway. Real hand offs to third party systems. IT auditors don’t do that. They look at design and key features. Then they look at implementation of the design features. Good baseline. Operating environment – does it give rise to properly recognised and controlled risks.”

I believe that the following notes reflect my comments:

“Risks of what?”

"They don't answer the question. Does the system work properly?"

- 142.** It seems that I was told that the original Horizon documentation is very old and that design features are not fully documented and/or could not be found. Assurance could, however, be given as to those design features if they were properly implemented.
- 143.** I was also told that there was a summary from Deloitte which gave a lot of comfort and went "almost far enough." There was said to be a comparison with other companies. My notes reflect that I said, "*comparative and qualitative.*"

Deloitte

- 144.** By email on 30 April 2014 (**WITN10370166**), the Firm was asked to sign a "hold harmless letter" before Deloitte would be prepared to release to us a copy of the "Exec Summary of their work to date." This was signed on behalf of the Firm and returned on 1 May 2014 (**WITN10370167**).
- 145.** We received a copy of the Deloitte Executive Summary – Draft on 1 May 2014 (**WITN10370168**) (**WITN10370169**). I remember being very disappointed when I read this. It was not the work which we had recommended be carried out. It seems from my emails that Mr Swil spoke to Mr Williams about the draft on 12 May 2014. Mr Swil updated me by email (**WITN10370170**) and stated:

"He [Mr Williams] said that the job that is required in order to do a drains up assessment of Horizon is immense which is why they are only doing the scope of work below. He asked me to let him know if

we have any concerns about the outline below. I don't have any comments on it.

For my part, I don't think that the Phase 1 work, the exec summary of which is what we have seen, addresses the point we raised. The Phase 2 work seems to be closer to the mark so hopefully that is the case when we see a copy of it."

- 146.** We were sent a copy of the full Deloitte Report by email on 27 May 2014 **(POL00138376) (WITN10370171)**. I remember reading this and thinking that it was not at all the sort of report which we had recommended that the Post Office seek.
- 147.** It appears that on 27 May 2014, Mr Aujard telephoned Mr Swil who then emailed me by way of update from that call **(WITN10370172)**.
- 148.** It was apparent that all that Deloitte had been asked to do was a desk top exercise. Mr Aujard apparently told Mr Swil that there was not going to be a full "end to end" test of the system as this would be too complex and too expensive. Mr Aujard asked us to think about how we could use the report to get to a position where the statements in the draft correspondence we had prepared, as referred to in paragraph 135 above, could be supported.
- 149.** This was a significant mismatch in terms of expectations. The exercise which the Post Office had carried out with Deloitte was not what we had recommended. The Post Office was now apparently hoping to rely on it to support a position on the functioning of Horizon which the work of Deloitte was not designed to, and did not, support. Mr Swil and I were not even sure that the Deloitte report went as far as Mr Aujard seemed to think that it did.

150. Mr Swil's email to me of 27 May 2014 (**WITN10370172**), indicated that Mr Aujard was annoyed. It was our advice that had led to Deloitte being instructed and now we were saying that the work which they had done was not suitable for its intended purpose. Mr Swil said that:

“Chris seemed to be annoyed (not necessarily with us) about what Deloitte have done (or not done) but also mentioned that it was our clear recommendation to the board that lead to this (you’ll recall that was the issue over which he thought he would lose his job and was keen for us to water down our view), so we may need to be careful not to downplay the importance of the Deloitte report or suggest not relying on it, if that is an option we might otherwise suggest to them. He might say what was the point of it and why did we suggest it etc. (the answer would be we weren’t involved in briefing them and had no involvement in overseeing what they were doing, nor did we prejudge or know what conclusion they would reach etc but I’m not sure we can say that).”

151. On 28 May 2014, Mr Aujard was at our offices for a meeting to which we were not invited but Mr Swil and I took the opportunity to meet him (**WITN10370173**). Mr Swil drafted a note of some questions in preparation for that discussion. He emailed them to me on 28 May 2014 (**WITN10370174**).

152. On 28 May 2014, Mr Williams apparently told Mr Swil (who updated me by email) that he wanted an *“outline of what we want from Deloitte by tonight”* (**WITN10370175**).

153. Mr Williams followed up with an email at 15:13 (**POL00148464**) indicating:

“Our CEO is concerned about the time available to knock Deloitte’s work into shape. Can you please therefore get to us by close of play today the structure/outline you would like it to take, so as to maximise the time available to Deloitte to repackage their findings.”

154. Mr Williams had evidently intended to send us the Board update from Deloitte and a “FactFile” prepared by the Post Office which provided an overview of Horizon and Post Office’s branch trading practices. The Board Update proved difficult to send so Mr Williams emailed us with his summary of the “Key Features” of the “Horizon Features.” **(POL00148446)**

155. The timetable for us to revert to the Post Office with an outline for Deloitte was ridiculously short. The work which we had been recommending that the Post Office commission would not have been met by a desk top review. It would have been a much more thorough exercise. It is clear that Mr Williams spoke to Mr Swil who emailed me **(WITN10370176)** to say:

“Rodric is desperate. I explained the situation but he is under immense pressure from Chris who is under pressure from the CEO etc etc. He insisted on getting anything so has asked for literally 5 headings in an email. I will send you something very shortly ... “

156. Mr Swil sent an email to Mr Williams and Mr Aujard on the evening of 28 May 2014 **(POL00148464)** with a suggested approach for Deloitte’s next draft and an outline of what the Deloitte report would ideally cover. The email stated:

“As discussed earlier today, when considering what approach to take in producing the next draft, we suggest Deloitte

Use non-specialised language that the layman, including SPMRs and MPs and any other interested parties, can understand;

Should not only describe processes but reach conclusions wherever possible about the adequacy and appropriateness of the relevant processes;

Not treat the report as an audit – it should be as positive as possible so that where there are deficiencies that must be covered, they must be explained, contextualised and/or neutralised where possible;

Avoid making recommendations – they are not necessary or appropriate in this context;

Need not produce a lengthy report and ideally the report should be kept as concise as possible ...”

157. The email indicated that we would be happy to refine the outline in conjunction with Deloitte *“to ensure that what we are suggesting is both achievable and capable of producing the type of report suited to the Post Office’s needs.”*
158. Mr Williams then copied Mr Swil on his email to Deloitte **(WITN10370177)**. Mr Williams decided to omit the general comments on approach which we had included in our email to him. It was not clear to us why.
159. Mr Swil emailed me on 29 May 2014 to say that he had been asked to attend a meeting with Mr Williams *“and Deloitte on Monday”* to discuss the approach **(WITN10370178)**. The Post Office apparently expected that a further draft would be ready by then. This seemed to me to be an unreasonably tight

timetable. Mr Swil's timesheets include a call to Mr Williams in relation to the Deloitte report on 2 June 2014. Mr Swil did not record time for attendance at a meeting with Deloitte.

160. Mr Swil's timesheets include a call with Mr Williams about the Second Sight report on 31 July 2014. To the best of my knowledge we otherwise heard nothing further from the Post Office during June and July 2014.

The SPMR contract

161. On 1 August 2014, Mr Williams sent Mr Swil an email relating to the Second Sight report, "containing a pdf of the first draft of this report, Section 2 of which sets out SS's "commentary" (for want of a better word) on the standard subpostmaster contract." **(WITN10370179) (POL00207100) (POL00022150) (POL00000213) (POL00000214) (POL00405441)**. Mr Williams asked for our help in challenging this commentary. This was the first time that we had been asked to look at the SPMR contract more generally – in other words beyond what we needed to do to advise in relation to compensation which might have been due on termination of an individual contract.
162. On 5 August 2014, we received the final draft of the Second Sight report and were asked to comment on that report (as opposed to the underlying standard SPMR contract) by the next day **(WITN10370180) (WITN10370181) (POL00021819)**. In Mr Swil's email to me of 20:58 he noted that we were asked:

" ... to provide any views we have about a) what Post Office can do about the report eg to prevent its publication and b) what they can say,

especially about section 2, to neutralise it, including what might be put in a draft letter to Second Sight in response to the report.

For context, Belinda said the gloves are off now and they do not wish to treat Second Sight kindly any longer.”

- 163.** I emailed Mr Swil on 5 August 2014 with my thoughts on the situation **(WITN10370182)**. This is a very full email which reflected my thinking at the time.
- 164.** It is evident that Mr Swil spoke to Ms Crowe that day too and he updated me by email **(WITN10370183)**.
- 165.** Ms Crowe also sent Mr Swil the Post Office’s “contract management team’s” responses on the contract section. **(WITN10370184) (WITN10370185)**
- 166.** Having pooled our thoughts, Mr Swil emailed Ms Crowe and Mr Williams on 6 August 2014 with some “general, preliminary observations about the report and Post Office’s relationship with Second Sight.” **(WITN10370186)** We included some more detailed comments on the contract section.
- 167.** Ms Crowe replied that she aimed to weave much of what our email said into a letter to Second Sight. **(WITN10370187)**
- 168.** On 8 August 2014, Ms Crowe emailed individuals within the Post Office, Bond Dickinson, PA Consulting and Mr Swil to ask for “urgent views” on a letter to Second Sight. **(POL00305565)**
- 169.** Mr Swil replied on the same day with some comments. **(POL00305565)**
- 170.** I was on annual leave from 8 August 2014 until 29 August 2014. Mr Swil sent me an email on 23 August 2014 with an update on the work which he had

been doing whilst I was away, mainly relating to the role of Second Sight and its report published on 21 August 2014. **(WITN10370188) (POL00022215)**
(WITN10370189) (WITN10370190) (POL00207714) (WITN10370191)
(POL00021861) (WITN10370192)

- 171.** Neither I, nor to the best of my knowledge Mr Swil, heard anything more from the Post Office after late August 2014. It was not explained to me why the Post Office decided that it did not want any more advice from the Firm but the nature of the work was such that we provided advice on an “as required” basis. Moreover, as will be apparent from the above, my impression was that the Post Office had become frustrated with the overall situation. I think in part we were the cause of some of that frustration, having advised that the Post Office obtain an objective report on Horizon and then not agreeing that what the Post Office decided to obtain was suitable. I assumed that the Post Office had decided that they had what they needed from us and that it was progressing outstanding issues with its other legal advisers. For completeness, I should say that the advice to the Post Office as described in this statement is all the advice which I gave in line with the scope of our instructions.
- 172.** The situation facing the Post Office at the time that they asked for advice from us was highly complex. There were very many stakeholders, not all of whom had the same interest or level of information. There was intense public scrutiny in relation to what the Post Office was doing – including from Parliament and a number of Members of Parliament. I was never in a position to make an informed assessment of how these various drivers interrelated and affected the Post Office. We had no real opportunity to understand the

broader context. It was a situation for which a full understanding probably depended on having been involved from the outset and throughout.

- 173.** In terms of our working relationship with the Post Office, my greatest concern at the time was that there was a lack of clarity of thought on the part of the Post Office as to what they were asking us to do as their external lawyers and why. Further and better thought needed to be given to how the various advisers' work fitted into the overall context and strategy. The implications of the issues which the Post Office had asked us to advise on needed further work. Our work was limited and halted prior to there being any realistic opportunity to assist the Post Office with the strategic implications of what we had advised. It remains possible, of course, that the Post Office was seeking and receiving such advice from other legal advisers, but we were not asked to advise on the wider strategic implications.
- 174.** The time in which the Post Office wanted particular aspects completed was always short; in my view, sometimes unrealistically short given the long-standing nature of the matters on which advice was being sought and their complexity. Although I am used to working to tight deadlines, we are usually instructed to do this where there is a genuine need for urgency. It was not apparent to me that there was such urgency in the issues that I was asked to consider for the Post Office. Many of them would have benefited from more time for consideration and discussion.
- 175.** The in-house legal team members with whom we dealt gave every indication of being stretched and under pressure. Mr Aujard and Mr Williams often seemed to me to be under some stress.

176. The in-house legal team were not the ultimate decision makers, which is not an unusual situation. There were certain references to particular points being “with the CEO” which I understood to mean Ms Vennells. However, we did not always have clarity as to who the decision makers were. There was no general and regular pattern of us having access to Ms Vennells or other decision makers. Outside of the specific instances which I relate in this Statement, we were not offered and did not have any discussions with Post Office staff other than the in-house legal team.

177. In those instances where we offered broader help to the Post Office (for example in our initial work plan or in relation to judicial review) and the Post Office did not instruct us to undertake particular tasks, it was not clear to me whether the Post Office had other advisers engaged in work which would fulfil those objectives. But I thought that, at least in some respects (including what became the Deloitte report) this was not the case. Whether this was for reasons of time, or budget, or because the Post Office thought that it was not necessary was not clear to me.

178. At no point during the period that I undertook work for it did I think that the Post Office was aware, or had reason to believe, that there were systemic issues with the Horizon system.

Statement of Truth

I believe the content of this Witness Statement to be true.

Signed:

GRO

Dated: 22 November 2024

Index to First Witness Statement OF CHRISTA BAND

No.	URN	Document Description	Control Number
1	WITN10370101	Email from Jonathan Swil to Renata Prywerek copying Rodric Williams re Horizon report dated 7 April 2014.	WITN10370101
2	POL00304817	Email from Jonathan Swil to Jessica Madron copying Renata Prywerek re eSRF – Project Sparrow with Linklaters dated 30 April 2014.	POL-BSFF-0142867
3	WITN10370102	Email from Jonathan Swil to Jessica Madron copying Christa Band re eSRF – Project Sparrow with Linklaters dated 23 June 2014.	WITN10370102
4	WITN10370103	Email from Hugh Flemington to Christa Band, Satindar Dogra, Chris Aujard and Belinda Crowe copying John Crozier re Legally privileged and confidential dated 26 February 2014.	WITN10370103
5	WITN10370104	Christa Band manuscript note re David Oliver, Belinda Crowe, Chris Aujard and Rod meeting on 28 February 2014.	WITN10370104
6	WITN10370105	Christa Band Note - Meeting with David Oliver, Belinda Crowe, Chris Aujard and Rodric Williams on 28 February 2014.	WITN10370105
7	WITN10370106	Email from David Oliver to Christa Band copying Belinda Crowe re Documents dated 28 February 2014.	WITN10370106
8	POL00099705	Post Office Application Form for Case Overview received 7 September 2013.	POL-0099288
9	POL00196559	GRO Case Questionnaire and Guidance Notes received 21 October 2013.	POL-BSFF-0034622
10	POL00130785	Post Office Mediation Scheme Second Sight Case Review Report (DRAFT 1).	POL-0124284
11	POL00108214	GRO Post Office Investigation Report.	POL-0106343
12	POL00144032	1994 Issue SPSO Contract dated 8 January 2008.	POL-BSFF-0003185
13	WITN10370107	Bond Dickinson Spot Review Bible.	WITN10370107

14	POL00302526	Email from David Oliver to Christa Band copying Belinda Crowe re Documents email two dated 28 February 2014.	POL-BSFF-0140576
15	POL00199361	Confidential and Legally Privileged Draft Settlement Policy.	POL-BSFF-0037424
16	WITN10370108	Second Sight Engagement Letter Template.	WITN10370108
17	POL00302530	Second Sight comments on Draft Engagement Letter.	POL-BSFF-0140580
18	POL00302529	Draft Terms of Reference for the Working Group.	POL-BSFF-0140579
19	POL00022120	Overview of the Initial Complaint Review and Mediation.	POL-0018599
20	WITN10370109	Email from David Oliver to Christa Band copying Belinda Crowe re Documents email three Case GRO dated 28 February 2014.	WITN10370109
21	POL00108306	Letter from Taylor Rushby to Second Sight re Post Office mediation scheme dated 21 October 2013.	POL-0106423
22	POL00108212	Post Office Investigation Report – GRO	POL-0106341
23	POL00086863	Post Office Mediation Scheme (DRAFT 2) Second Sight Case Review Report – GRO	POL-0083921
24	WITN10370110	Email from David Oliver to Christa Band copying Belinda Crowe re Web links dated 28 February 2014.	WITN10370110
25	POL00074348	Email from David Oliver to Christa Band copying Belinda Crowe re Documents email four - case GRO dated 28 February 2014.	POL-0070911
26	POL00099683	Post Office GRO Application Form.	POL-0099266
27	POL00069278	Letter from Aver to Second Sight re Lee Castleton GRO dated 23 October 2013.	POL-0065841

28	POL00086844	Post Office Preliminary Investigation Report – GRO	POL-0083902
29	WITN10370111	Email from Belinda Crowe to Christa Band copying David Oliver re Documents dated 28 February 2014.	WITN10370111
30	POL00027452	Attachment: Post Office – Initial Complaint Review and Mediation Scheme dated 20 February 2014.	POL-0024093
31	WITN10370112	Email from Jonathan Swil to David Oliver copying Christa Band and Belinda Crowe re Mediation Scheme – confidential and privileged dated 5 March 2014.	WITN10370112
32	WITN10370113	Email from David Oliver to Jonathan Swil copying Belinda Crowe attaching the Second Sight report on GRO dated 6 March 2014.	WITN10370113
33	POL00107227	Post Office Mediation Scheme Case Review Report (DRAFT).	POL-0105535
34	WITN10370114	Email from David Oliver to Jonathan Swil attaching an “independent service auditor report” dated 6 March 2014.	WITN10370114
35	POL00002314	Description of Fujitsu’s System of IT Infrastructure Services supporting Post Office Limited’s POLSAP and HNG-X applications.	VIS00003328
36	WITN10370115	Email from David Oliver to Jonathan Swil copying Belinda Crowe attaching certain emails between Ron Warmington of Second Sight and the “Professional Advisers” dated 7 March 2014.	WITN10370115
37	WITN10370116	Email from Nicky Mal to Jonathan Swil copying David Oliver and Belinda Crowe attaching certain copies of Working Group minutes dated 10 March 2014.	WITN10370116
38	WITN10370117	Working Group for the Initial Complaint Review and Mediation Scheme Key points and actions from the conference call dated 12 December 2013	WITN10370117
39	POL00026638	Amended Minutes Following Feedback From Chair	POL-0023279

		Working Group For The Initial Complaint Review and Mediation Scheme dated 3 January 2014	
40	WITN10370118	Working Group for the Initial Complaint Review and Case Mediation Scheme Standing Agenda for Thursday Calls dated 16 January 2014	WITN10370118
41	POL00026640	Working Group for the Initial Complaint Review and Case Mediation Scheme Standing Agenda for Thursday Calls dated 23 January 2014	POL-0023281
42	POL00026641	Initial Complaint Review And Mediation Scheme Working Group – Minutes dated 30 January 2014	POL-0023282
43	POL00026682	Working Group for the Initial Complaint Review and Case Mediation Scheme Key points and actions from the conference call dated 9th January 2014	POL-0023323
44	POL00026636	Working Group for the Initial Complaint Review and Case Mediation Scheme Standing Agenda for Thursday Calls dated 20 February 2014	POL-0023277
45	POL00026635	Working Group for the Initial Complaint Review and Case Mediation Scheme Standing Agenda for Thursday Calls dated 6 February 2014	POL-0023276
46	WITN10370119	Working Group for the Initial Complaint Review and Case Mediation Scheme Key points and actions from the conference call dated 19 December 2013	WITN10370119
47	POL00026637	Working Group for the Initial Complaint Review and Case Mediation Scheme Standing Agenda for Thursday Calls dated 27 February 2014	POL-0023278
48	WITN10370120	Email from Nicky Mal to Jonathan Swil copying David Oliver and Belinda Crowe attaching the skeleton argument for the Castleton case dated 13 March 2014.	WITN10370120

49	POL00069911	Post Office v Lee Castleton Claimant's Skeleton on trial to be heard from 4 December 2006	POL-0066474
50	WITN10370121	Email from David Oliver to Christa Band copying Belinda Crowe attaching a note from Sir Anthony Hooper dated 17 March 2014.	WITN10370121
51	POL00302815	Note from Sir Anthony Hooper	POL-BSFF-0140865
52	POL00021991	Email from David Oliver to Jonathan Swil copying Belinda Crowe and Andrew Parsons attaching "the key Bond Dickinson advice" dated 12 March 2014.	POL-0018470
53	POL00006484	Bond Pearce summary of Conference dated 12 June 2012.	POL-0017789
54	POL00193585	Bond Dickinson Note on Insurance Risks dated 15 August 2013.	POL-BSFF-0031648
55	POL00006485	Bond Dickinson Note of Conference dated 9 September 2013.	POL-0017790
56	POL00023297	Bond Dickinson Note on Non-Pecuniary Losses	POL-0019776
57	POL00022002	Bond Dickinson Post Office Presentation dated 8 October 2013.	POL-0018481
58	WITN10370122	Bond Dickinson Note on Civil Claims by SPMRs .	WITN10370122
59	WITN10370123	Email from Rodric Williams to Christa Band copying Jonathan Swil attaching the Court of Appeal's decision in Lalji v POL and the Draft advice from Slaughter and May dated 14 March 2014.	WITN10370123
60	POL00243088	Moeze Lalji v Post Office Limited Draft judgment dated 4 December 2003	POL-BSFF-0081151
61	WITN10370124	Slaughter and May Royal Mail/Pol – Sub Post Office Network Preliminary Advice Note dated 6 January 2006	WITN10370124
62	WITN10370125	Email from David Oliver to Jonathan Swil copying Christa Band and Belinda Crowe re Mediation Scheme – confidential and privileged dated 12 March 2014.	WITN10370125

63	POL00021989	Email from Jonathan Swil to David Oliver and Belinda Crowe copying Christa Band re Mediation Scheme- confidential and privileged	POL-0018468
64	POL00021990	Post Office Limited – Work Plan and issues (DRAFT) dated 4 March 2014.	POL-0018469
65	WITN10370126	Sub-post office claims – questions for Post Office dated 6 March 2013.	WITN10370126
66	POL00114414	Draft Outline of Mediation Scheme.	POL-0113341
67	POL00147643	Emails between Belinda Crowe and Jonathan Swil copying David Oliver, Chris Aujard and Christa Band re M001 between 6 - 9 March 2014.	POL-BSFF-0006766
68	WITN10370127	Email from Jonathan Swil to David Oliver copying Belinda Crowe and Christa Band re Questions discussed on Thursday dated 8 March 2014.	WITN10370127
69	WITN10370128	Sub-post office claims – Questions for Post Office privileged and confidential dated 8 March 2013.	WITN10370128
70	WITN10370129	Christa Band manuscript note re Chris Aujard dated 10 March 2014.	WITN10370129
71	POL00201709	Email from Jonathan Swil to Belinda Crowe copying David Oliver, Chris Aujard and Christa Band re M001 dated 10 March 2014.	POL-BSFF-0039772
72	POL00201708	Letter from Linklaters to Post Office dated 10 March 2014.	POL-BSFF-0039771
73	POL00147649	Email from David Oliver to Jonathan Swil and Belinda Crowe copying Chris Aujard and Christa Band re comments on letter dated 10 March 2014.	POL-BSFF-0006772
74	POL00147650	Email from Jonathan Swil to David Oliver copying Christa Band, Chris Aujard, and Belinda Crowe re comments on letter re dated 10 March 2014.	POL-BSFF-0006773
75	POL00147651	Draft report on the Initial Complaint Review and Mediation Scheme dated 10 March 2014.	POL-BSFF-0006774
76	POL00147652	Letter from Christa Band to Chris Aujard re Outline of report on Initial Complaint Review and Mediation Scheme dated 10 March 2014.	POL-BSFF-0006775

77	POL00147656	Email from David Oliver to Jonathan Swil copying Chris Aujard, Christa Band and Belinda Crowe re cutdown Outline Paper dated 10 March 2014.	POL-BSFF-0006779
78	POL00147659	Cutdown Outline Paper dated 10 March 2014.	POL-BSFF-0006782
79	POL00302770	Email from Jonathan Swil to David Oliver copying Chris Aujard, Christa Band and Belinda Crowe re Following discussions at Post Office dated 11 March 2014.	POL-BSFF-0140820
80	WITN10370130	Email from Jonathan Swil to David Oliver copying Chris Aujard, Belinda Crowe and Christa Band re Following discussions at Post Office dated 11 March 2014.	WITN10370130
81	POL00147679	Email from Belinda Crowe to Jonathan Swil copying Belinda Crowe, Chris Aujard and David Oliver re Cut down Outline Paper 14032014 dated 11 March 2014.	POL-BSFF-0006802
82	POL00147680	Draft The Post Office Limited Initial Complaint Review and Mediation Scheme Proposed outline of report for the Board dated 10 March 2014.	POL-BSFF-0006803
83	POL00147683	Email from Jonathan Swil to Chris Aujard copying Christa Band, Belinda Crowe and David Oliver re Cut down Outline Paper 14032014 dated 11 March 2014.	POL-BSFF-0006806
84	UKGI00002211	Initial Complaint Review and Mediation Scheme - Proposed outline of report for the Board dated 10 March 2014.	UKGI013025-001
85	WITN10370131	Delta Compare of Initial Complaint Review and Mediation Scheme - Proposed outline of report for the Board dated 10 March 2014.	WITN10370131
86	POL00201779	Emails from David Oliver to Christa Band, Belinda Crowe and Jonathan Swil copying Chris Aujard re Following discussions at Post Office dated 13 March 2014.	POL-BSFF-0039842
87	WITN10370132	Email from David Oliver to Christa Band re Linklaters scope paper dated 17 March 2014.	WITN10370132

88	WITN10370133	Email from Belinda Crowe to Christa Band copying David Oliver re Board Comments on the Scope Paper dated 17 March 2014.	WITN10370133
89	WITN10370134	Post Office Board Comments on Linklaters Scope Paper dated 16 March 2014	WITN10370134
90	WITN10370135	Post Office Board Comments on Linklaters Scope Paper dated 17 March 2014	WITN10370135
91	WITN10370136	Post Office Board Comments on Linklaters Scope Paper dated 16 March 2014	WITN10370136
92	WITN10370137	Post Office Board Comments on Linklaters Scope Paper dated 17 March 2014	WITN10370137
93	WITN10370138	Email from David Oliver to Christa Band copying Chris Aujard, Jonathan Swil, Jessica Barker and Belinda Crowe re Board presentation and paper dated 18 March 2014.	WITN10370138
94	POL00168007	File Note: Meeting with the FOS at the FOS' Offices on Monday 17th March at 4:45PM.	POL-0163304
95	POL00201938	Email from Jonathan Swil to Chris Aujard, copying Christa Band, David Oliver and Belinda Crowe re Draft Report dated 19 March 2014.	POL-BSFF-0040001
96	POL00201939	Draft Linklaters' Report into Initial Complaint Review and Mediation Scheme dated 20 March 2014.	POL-BSFF-0040002
97	POL00022016	Email from Belinda Crowe to Rodric Williams copying David Oliver and Chris Aujard attaching a Draft report dated 20 March 2014.	POL-0018495
98	WITN10370139	Report into Initial Complaint Review and Mediation Scheme – PO mark up dated 20 March 2014.	WITN10370139
99	POL00303275	Email from Jonathan Swil to Amanda A Brown copying Christa Band, Rodric Williams and David Oliver re Draft report dated 24 March 2014.	POL-BSFF-0141325

100	POL00138177	Email from Belinda Crowe to Christa Band copying Jonathan Swil, David Oliver and Chris Aujard re Post Office Ltd board mediation scheme update March 2014 dated 20 March 2014.	POL-BSFF-0000406
101	POL00346319	Strictly confidential – initial complaint review and mediation scheme dated 19 March 2014.	POL-BSFF-0172040
102	POL00022042	Email from Jonathan Swil to Richard Morgan copying Christa Band re Post Office dated 20 March 2014.	POL-0018521
103	WITN10370140	Linklaters Report into initial complaint review and mediation scheme legal issues dated 20 March 2014.	WITN10370140
104	WITN10370141	Email from Jonathan Swil to Christa Band re Post Office dated 20 March 2014.	WITN10370141
105	WITN10370142	Email from Christa Band to Jonathan Swil re Post Office dated 21 March 2014.	WITN10370142
106	WITN10370143	Christa Band manuscript note re Richard Morgan 25 March 2014.	WITN10370143
107	WITN10370144	Christa Band manuscript note re pre-board meeting call 25 March 2014.	WITN10370144
108	WITN10370145	Christa Band manuscript note re Post Office Board Meeting 26 March 2014.	WITN10370145
109	WITN10370146	Email from Jonathan Swil to Christa Band re Post Office – note on report dated 27 March 2014.	WITN10370146
110	WITN10370147	Post Office mediation scheme – outline of report on Horizon dated 27 March 2014.	WITN10370147
111	POL00022092	Email from Jonathan Swil to David Oliver copying Chris Aujard, Rodric Williams, Belinda Crowe and Christa Band re Going forward dated 28 March 2014.	POL-0018571
112	POL00022093	Outline of points produced by Linklaters to explain Horizon and form a basis for a report to respond to public criticism and individual complaints by SPMs dated 28 March 2014.	POL-0018572
113	POL00138192	Email from Angela Van-Den-Bogerd to Belinda Crowe, Lesley J Sewell and Rodric Williams copying David Oliver	POL-BSFF-0000421

		and Chris Aujard re Horizon dated 31 March 2014.	
114	POL00147899	Email from Belinda Crowe to Jonathan Swil copying Chris Aujard, Christa Band and David Oliver re Going forward dated 31 March 2014.	POL-BSFF-0007022
115	POL00022096	Email from Jonathan Swil to Belinda Crowe copying Christa Band, Chris Aujard and David Oliver re Going forward dated 31 March 2014.	POL-0018575
116	POL00022095	Preliminary note on the future of the mediation scheme dated 31 March 2014.	POL-0018574
117	WITN10370148	Email from Jonathan Swil to Christa Band re Post Office dated 1 April 2014.	WITN10370148
118	WITN10370149	Christa Band manuscript note re meeting with David Oliver, Belina Crowe and Chris Aujard 1 April 2014.	WITN10370149
119	WITN10370150	Email from Jonathan Swil to Carolyn Low copying Christa Band re Post Office dated 2 April 2014.	WITN10370150
120	WITN10370151	Initial complaint and mediation scheme: The Way Forward.	WITN10370151
121	WITN10370152	Email from Carolyn Low to Jonathan Swil copying Christa Band re Post Office dated 2 April 2014.	WITN10370152
122	POL00147933	Email from Carolyn Low to Chris Aujard, Belinda Crowe and David Oliver copying Jonathan Swil, David Oliver and Christa Band re Scheme options paper: to be discussed at 10.30 on 3/4/14 dated 2 April 2014.	POL-BSFF-0007056
123	POL00147934	Initial Complaint and Mediation Scheme: the way forward dated 2 April 2014.	POL-BSFF-0007057
124	POL00202498	Email from Rodric Williams to Jonathan Swil copying Belinda Crowe, David Oliver, Christa Band and Chris Aujard re Horizon Core Audit Process dated 2 April 2014.	POL-BSFF-0040561
125	WITN10370153	Email from Jonathan Swil to Christa Band re Legitimate expectation dated 3 April 2014.	WITN10370153

126	WITN10370154	Email from Jonathan Swil to Christa Band re Post Office update dated 10 April 2014.	WITN10370154
127	WITN10370155	Email from David Oliver to Jonathan Swil copying Belinda Crowe, Rodric Williams and Amanda A Brown re Further work on the Scheme dated 15 April 2014.	WITN10370155
128	WITN10370156	Email from David Oliver to Jonathan Swil copying Rodric Williams re Slides dated 16 April 2014.	WITN10370156
129	WITN10370157	Answering the five questions – subjective analysis.	WITN10370157
130	WITN10370158	Email from David Oliver to Jonathan Swil copying Belinda Crowe and Carolyn Low re Further questions dated 22 April 2014.	WITN10370158
131	WITN10370159	Email from Jonathan Swil to David Oliver copying Belinda Crowe, Carolyn Low and Christa Band re Further questions dated 22 April 2014.	WITN10370159
132	POL00428668	Initial complaint review and mediation scheme – note on settlement dated 22 April 2014.	POL-0204128
133	POL00108446	Initial complaint review and mediation scheme draft letter.	POL-0106544
134	POL00203973	Email from Jonathan Swil to David Oliver copying Belinda Crowe, Carolyn Low and Christa Band re Further questions dated 24 April 2014.	POL-BSFF-0042036
135	POL00203974	Initial complaint review and mediation scheme – note on ex gratia payments dated 24 April 2014.	POL-BSFF-0042037
136	POL00304464	Email from Jonathan Swil to David Oliver copying Sophie Bialaszewski, Rodric Williams, Belinda Crowe and Christa Band re Correspondence for review dated 9 May 2014.	POL-BSFF-0142514
137	WITN10370160	Draft letter to Ms Willlott.	WITN10370160
138	WITN10370161	Draft letter to James Arbutnot.	WITN10370161
139	WITN10370162	Email from Jonathan Swil to Christa Band re Call with Paula Vennells dated 13 May 2014.	WITN10370162

140	POL00204482	Email from David Oliver to Christa Band copying Jonathan Swil, Belinda Crowe and Chris Aujard re pre call brief ahead of meeting with Tony Hooper dated 14 May 2014.	POL-BSFF-0042545
141	WITN10370163	Pre Brief Call ahead of Meeting with Tony Hooper Note	WITN10370163
142	WITN10370164	Christa Band manuscript note 14 May 2014.	WITN10370164
143	WITN10370165	Christa Band manuscript note re meeting with Chris Aujard and Rodric Williams 28 May 2014.	WITN10370165
144	WITN10370166	Email from Rodric Williams to Jonathan Swil re Post Office Ltd / Deloitte dated 30 April 2014.	WITN10370166
145	WITN10370167	Deloitte hold harmless letter dated 30 April 2014.	WITN10370167
146	WITN10370168	Email from Rodric Williams to Jonathan Swil copying Christa Band re Post Office Ltd / Deloitte dated 1 May 2014.	WITN10370168
147	WITN10370169	Attachment: Deloitte executive summary	WITN10370169
148	WITN10370170	Email from Jonathan Swil to Christa Band re Deloitte's work for the Post Office Limited dated 13 May 2014.	WITN10370170
149	POL00138376	Email from Amanda A Brown to Jonathan Swil re Project Zebra – Draft full report dated 27 May 2014.	POL-BSFF-0000600
150	WITN10370171	Horizon – Desktop review of assurance sources and key control feature draft dated 23 May 2014.	WITN10370171
151	WITN10370172	Email from Jonathan Swil to Christa Band re Project Zebra – draft full report dated 27 May 2014.	WITN10370172
152	WITN10370173	Email from Jonathan Swil to Christa Band re Deloitte report dated 28 May 2014.	WITN10370173
153	WITN10370174	Initial complaint review and mediation scheme – notes on Deloitte report dated 28 May 2014.	WITN10370174
154	WITN10370175	Email from Jonathan Swil to Christa Band re Post Office dated 28 May 2014.	WITN10370175

155	POL00148464	Post Office and Linklaters emails re Deloitte report dated 28 May 2014.	POL-BSFF-0007587
156	POL00148446	Email from Rodric Williams to Jonathan Swil copying Chris Aujard and Christa Band re Follow up dated 28 May 2014.	POL-BSFF-0007569
157	WITN10370176	Email from Jonathan Swil to Christa Band re Post Office dated 28 May 2014.	WITN10370176
158	WITN10370177	Email from Jonathan Swil to Christa Band re FW: Project Zebra –Next Steps dated 29 May 2014.	WITN10370177
159	WITN10370178	Email from Jonathan Swil to Christa Band re Project Zebra – next steps dated 29 May 2014.	WITN10370178
160	WITN10370179	Email from Rodric Williams to Jonathan Swil copying Belinda Crowe and David Oliver re Project Sparrow dated 1 August 2014.	WITN10370179
161	POL00207100	Email from Belinda Crowe to Andrew Parsons, Angela Van-Den-Bogerd and Rodric Williams copying David Oliver, Jessica Barker and Melanie Corfield re Second Sight Part Two report dated 1 August 2014.	POL-BSFF-0045163
162	POL00022150	Draft Mediation Briefing Report dated 30 July 2014.	POL-0018629
163	POL00000213	Letter from Post Office to Second Sight re Engagement Letter dated 1 July 2014.	VIS00001187
164	POL00000214	Side Letter from Post Office to Second Sight re Engagement Letter dated 1 July 2014.	VIS00001188
165	POL00405441	1994 Issue SPSO Contract dated 8 January 2008.	POL-BSFF-0229760
166	WITN10370180	Email from Jonathan Swil to Christa Band copying Paul McNicholl re Project Sparrow dated 5 August 2014.	WITN10370180
167	WITN10370181	Email from Belinda Crowe to Jonathan Swil re Second Sight report dated 5 August 2014.	WITN10370181
168	POL00021819	Draft Mediation Briefing Report dated 5 August 2014.	POL-0018298

169	WITN10370182	Email from Christa Band to Jonathan Swil copying Paul McNicholl re Project Sparrow dated 5 August 2014.	WITN10370182
170	WITN10370183	Email from Jonathan Swil to Christa Band re Project Sparrow dated 6 August 2014.	WITN10370183
171	WITN10370184	Email from Jonathan Swil to Christa Band re Project Sparrow dated 6 August 2014.	WITN10370184
172	WITN10370185	Draft Mediation Briefing Report privileged and confidential dated 30 July 2014.	WITN10370185
173	WITN10370186	Email from Jonathan Swil to Belinda Crowe and Rodric Williams copying David Oliver and Christa Band re Project Sparrow dated 6 August 2014.	WITN10370186
174	WITN10370187	Email from Belinda Crowe to Jonathan Swil and Rodric Williams copying David Oliver and Christa Band re Project Sparrow dated 6 August 2014.	WITN10370187
175	POL00305565	Email from Rodric Williams to Jonathan Swil copying Belinda Crowe re Response to Second Sight Part dated 8 August 2014.	POL-BSFF-0143615
176	WITN10370188	Email from Jonathan Swil to Christa Band re Post Office dated 23 August 2014.	WITN10370188
177	POL00022215	Email from Belinda Crowe to Jonathan Swil copying Rodric Williams re Second Sight's Draft Two Report dated 15 August 2014.	POL-0018694
178	WITN10370189	Letter from Rodric Williams to Second Sight re Draft Report dated 14 August 2014.	WITN10370189
179	WITN10370190	Appendix to Post Office letter dated 14 August 2014.	WITN10370190
180	POL00207714	Email from David Oliver to Jonathan Swil copying Belinda Crowe and Rodric Williams re Part Two Report dated 21 August 2014.	POL-BSFF-0045777
181	WITN10370191	Attachment: Briefing Report - Part Two dated 21 August 2014.	WITN10370191

182	POL00021861	Email from Jonathan Swil to Belinda Crowe copying Andrew Parsons, David Oliver, Rodric Williams and Melanie Corfield re Examples of Letter to Second Sight [BD-4A.FID20472253] dated 21 August 2014.	POL-0018340
183	WITN10370192	Attachment: Revised Draft Letter to Second Sight	WITN10370192