



**Oral Closing Submission**  
**on behalf of The National Federation of Sub-Postmasters**  
**in Phase 4**  
**of the Post Office Horizon IT Public Inquiry**  
**Chaired by Sir Wyn Williams**

**Introductory remarks**

1. Sir, the National Federation of Sub-postmasters (NFSP) is grateful for the Inquiry's permission to make an oral Closing Submission on the evidence heard in Phase 4. The NFSP of today once again takes this opportunity to confirm to this most important of public inquiries that it is committed to assisting in any way it can to shine a light on lies, deception and potential criminality. And, of course, that is a reference to the actions of the Post Office (and Fujitsu) and **NOT** to the hundreds of Subpostmasters, assistants and Crown Office employees who the Post Office so wrongly - and knowingly wrongly - pursued through the courts with such great vigour.
2. It is no exaggeration to say that the evidence throughout Phase 4 taken either individually or collectively has been nothing short of extraordinary. But not in a good way.
3. Extraordinary in its often deliberate **obfuscation**. I use that word advisedly: the action of making something obscure, unclear or unintelligible. And several, indeed many, candidates for that immediately come to mind (I'll come back to them later)

4. *Obfuscation* in that never have so many failed to remember so much about what was their daily job, or even their previous jobs, or about their employer, or even who was in their team, or even what their team was called, or who led it or, crucially, who told them there was nothing wrong with Horizon....or anything at all about those whose lives they had ruined.
5. Apparently it's just one, big, collective memory failure: "*I don't remember*", "*I can't recall*" from one witness after another. Their evidence could be described as a collective: See No Evil, Hear No Evil, Speak No Evil. Unfortunately, the fourth element of that ancient saying was simply not present anywhere in the Post Office: Do No Evil. Alongside that ran the refrain: "*it wasn't me*" or "*it wasn't my job*" or "*it was someone else's job but I can't remember who*". (The colloquial version of the Scots criminal law defence of incrimination sums it up perfectly: *it wisnae me, a big boy done it and ran away*)
6. *Extraordinary* in that some (and some might say, a lot) of what was heard simply defied belief: witness statements as evidence for court proceedings being signed as truthful by witnesses who didn't even write those statements; so-called 'experts' being instructed without having the requisite expertise, or even if they did, without being given all the relevant information; witnesses who today think those they investigated and whose convictions were quashed in the criminal appeal courts are actually still guilty.
7. And so it was, that on the basis of the way these people did their jobs, whether it was on the computer side of things, technical support, software, legal, auditing, investigating, and prosecuting side of things that hundreds were wrongly convicted and had their lives ruined.

8. And over and above those convictions, there are all of those, including the convicted, who paid money to the Post Office for the alleged shortfalls. Again, pursued with a level of vigour that is almost indescribable. And where is that money? It must amount to tens of thousands if not millions of pounds...all in the pocket of the Post Office, was it funding their various bonuses or going into the bottom line of profits.
9. As a result of the way in which many of these witnesses gave their evidence and the disclosure failures throughout, it is submitted there must be a concern as to how it is that the Inquiry, and you Sir, can get to the bottom of all of this. However, the NFSP has faith in the clear, dogged and forensic way the Inquiry is working and is determined to assist wherever it can.
10. While the NFSP was among those lied to on an industrial scale by the Post Office about Horizon for many years, the NFSP of today knows that its commitment to engagement in the forthcoming Phase 5 will shine a light on all of those involved in the response to the scandal as it emerged. It stands ready to acknowledge and accept where the organisation of yesterday failed. It welcomes the opportunity to deal with that alongside those of others involved, including the courts, unions and representative bodies and other organisational bodies.
11. The NFSP of today is committed to working with others and campaigning on the speeding up of the quashing of criminal convictions, compensation, the Horizon Shortfall Scheme while also trying to ensure that post office branches up and down the land are supported by the public and not boycotted due to the damage done to the words "Post Office" as a result of this scandal.

12. Whatever some have said about the past, the one thing the NFSP of today can say loud and clear is that it is prepared wherever and whenever necessary to publicly criticise the Post Office and it does so here, today, loud and clear.

## **Disclosure**

13. It is submitted that Phase 4 has highlighted, and indeed the Inquiry has been plagued by, the Post Office's disclosure failures. There is the original failure to fully and properly comply with their disclosure obligations under earlier Rule 9 requests and the ongoing failure, for whatever reasons, to provide documents which are relevant not only to forthcoming phases but which may also have been relevant to this and previous phases.

14. It appears from the Phase 4 evidence that there is a culture within the Post Office and those who work with them, that understanding and ensuring that proper disclosure has occurred is always someone else's responsibility, and then to blame others when this has not occurred. Investigators, including the Head of Security, blame the Criminal Legal Team, despite usually being the Disclosure Officer themselves (see, for instance the evidence of Stephen Bradshaw on the 11<sup>th</sup> of January at pages 50 and 60-64 and also Tony Marsh on the 5<sup>th</sup> of July at page 112)<sup>i</sup>. The Post Office Criminal Law Team allegedly relied upon investigators, their reports and their disclosure schedule despite having their own duties in relation to disclosure (see for instance the evidence of Rob Wilson on 12<sup>th</sup> of October at pages 25 and 98-104).<sup>ii</sup> The external legal team blamed the Post Office's instructions regarding this (see the evidence of Andrew Bolc on 15<sup>th</sup> of December at pages 86 and

115),<sup>iii</sup> and expected to be told if there was a problem. All of this despite the duty to ensure all disclosable documents were to be made available to the court.

15. And as a result of the failures by the Post Office either to obtain all of the relevant and necessary documents which would, for instance, show transactions, or to fully disclose what was known about Horizon, or both of those things, postmasters and others accused of theft, embezzlement, false accounting and other crimes, and those representing them, didn't stand a chance of proving their innocence.
16. The NFSP believes the evidence shows that Post Office, and those instructed by them to pursue action against Horizon users, failed to provide full disclosure to those subject to investigations and court actions. They failed to provide full disclosure to those they investigated, especially if they were not represented (see the evidence of Tony Marsh on the 5<sup>th</sup> of July at pages 100 – 112; Graham Brander on 28<sup>th</sup> of November at pages 21-22 and more recently Robert Daily on 23<sup>rd</sup> January).<sup>iv</sup>
17. The NFSP considers that this evidence shows the Post Office has a past and ongoing issue with disclosure. In respect of how they investigated and prosecuted subpostmasters and others, there was the failure to routinely recover ARQ data due to the annual limit imposed contractually, beyond which Post Office would have to make payment Fujitsu (see, for instance, the evidence of Natasha Bernard on the 10<sup>th</sup> of November at page 38; Debbie Stapel on 14<sup>th</sup> November at page 19, Tony Utting on 17<sup>th</sup> November at page 96 and Mike Wilcox on 7<sup>th</sup> December at pages 54 – 55),<sup>v</sup> and that was despite the knowledge that this vitally important data, if disclosed, would allow a cross-check with the transactions the postmaster said had taken place.

18. The NFSP submits that it is frankly unacceptable that the Post Office's failures in disclosure have significantly and repeatedly delayed the hearing of key witnesses, such as Gareth Jenkins, and have allowed other witnesses to claim that policies and procedures were in existence that are not available to the Inquiry.
19. Given that this Inquiry, with its statutory powers, threat of sanctions and public scrutiny, has struggled to get the Post Office to comply with disclosure obligations, the NFSP is concerned that once this Inquiry has concluded, the Post Office will continue to fail to provide proper disclosure to those undergoing investigations or in other proceedings. The NFSP is therefore concerned that this cultural attitude within the Post Office will prevail and will continue to adversely affect NFSP members, other postmasters, Crown Office employees, managers, and assistants in the future, and without the ongoing scrutiny of a public inquiry, there will be no person or organisation with enough power or resources to hold the Post Office to account on a daily and ongoing basis. This is the experience of the NFSP today in its dealings with the Post Office and it notes that the Inquiry may address this in Phase 7, when considering any recommendations about the future of the Post Office.

### **Incompetence, Entrenchment, Investigations and Prosecutions**

20. It is the submission of the NFSP that the level of decades of significant and continuing failures could only occur in an environment where there is widespread incompetence – potentially deliberately brought about by having the wrong people in wrong jobs - entrenchment and possibly even dishonesty, although the obfuscation referred to earlier is ensuring that wherever the dishonesty occurred, it will be difficult to bring it to light.

21. In relation to entrenchment, the NFSP considers the evidence shows there seems to have been a failure by all of those, externally as well as internally, involved in investigations and prosecutions against Horizon users to consider the immense power that the Post Office held as victim, judge, jury and, effectively, executioner. The Post Office were the ones who gained when Horizon users were ordered to pay back so-called 'shortfalls' which were not in fact owed; they were the ones who conducted audits and investigations, and they were the ones who prosecuted individuals, or made the referral and provided the material to those that did. Instead of always having in mind that this power came with responsibility, it is submitted that the evidence in this phase shows that the Post Office seems to have focused on ensuring that the power they had was retained, and unchallengeable, through:

- a. (i) making examples of those who challenged Horizon to deter others from making allegations [see for example, the now infamous 'Horizon bashing' email from Jarnail Singh to Mandy Talbot and others regarding Seema Misra case, dated 21 October 2010, POL00093686 at page 5; the email from Stephen Dilley to Mandy Talbot regarding Lee Castleton dated 5 May 2009, POL00070237; the email from Jarnail Singh to David Oliver re: current prosecution, POL00141653 at page 2; the Helen Rose Report, dated 30 August 2012, FUJ00156648 at page 5; and the email from Mandy Talbot to Marie Cockette and others re Castleton – Marine Drive, dated 9 November 2006, POL00113909 at page 5)<sup>vi</sup>
- b. suppressing knowledge of issues within Horizon including disclosure failures (for example, the Helen Rose Report on Lepton SPSO);<sup>vii</sup>

- c. putting the onus on those accused of having shortfalls to identify errors,<sup>viii</sup> and then removing their ability to substantiate or investigate their concerns by limiting the data available to them or locking them out of their branch;<sup>ix</sup> and
- d. circumventing obligations and duties that would expose knowledge of bugs, errors and defects.

22. The NFSP has found it extraordinary that amongst the people involved in action against Horizon users, there seemed to be a refusal to consider the Horizon user's point of view, or evidence pointing away from culpability. This is demonstrated through 'suspicion without proof' (see the evidence of Elaine Cottam on 7 November at pages 36 - 37),<sup>x</sup> the fact that postmasters were suspended immediately upon audit, even if they had been asking for help and had requested the audit;<sup>xi</sup> and the refusal to disclose relevant material to the defence, as discussed previously. In addition, it is concerning that Andrew Bolc dismissed the obtaining of ARQ data and asking Gareth Jenkins to discount a possible explanation for losses, rather than seeking to pursue a reasonable line of enquiry and investigating a potential explanation.<sup>xii</sup> (see the email from Andrew Bolc to Gareth Jenkins re Sefton & Neild, dated 3 December 2012 at page 2, POL00089394).

23. The NFSP has found it shocking to learn that Investigators received a bonus for individual performance, and their performance objectives included a target for recovery of funds, which the NFSP considers had to be from the postmasters and others who were being investigated for alleged Horizon 'shortfalls'.<sup>xiii</sup> Investigators were tasked with looking into all of the evidence supporting and against the existence of the shortfall and the reason for that shortfall, and providing the information uncovered in their investigation to those pursuing action against Horizon users. Yet they had a vested interest in concluding that the



shortfall existed and that concluding that the shortfall was the Horizon user's fault, and therefore recoverable. It is therefore perhaps not entirely surprising that investigators such as Mr Daily, for instance, decided to only request ARQ data where he thought it would support the prosecution case.<sup>xiv</sup>

24. The NFSP submits that the evidence in Phase 4 shows that the words investigations, audits and prosecutions are misnomers; all of these, properly done, should be aimed at finding the truth and recovering all available evidence. Here, the evidence that supported the Post Office's ability to prosecute and recover funds came from Horizon, and effectively barriers were in place which prevented the recovery of evidence that could support those whose balances were showing shortfalls or who were accused of wrongdoing. It is submitted that the evidence has shown an assumption of criminality or guilt pervaded each process.<sup>xv</sup> The NFSP believes the evidence shows that the culture of the Post Office's auditors, investigators and prosecutors of assuming Horizon user guilt was so entrenched, so pervasive that some of those involved in prosecutions which have subsequently been quashed cannot today even admit that they were wrong and the Horizon users were innocent where the criminal appeals courts have found that to be so (see the evidence of Raymond Grant on 25<sup>th</sup> January).

25. It is submitted that the entrenchment of individuals involved in actions against Horizon users and a refusal to consider the other side is also demonstrated in the language they used, for example, Jarnail Singh's email: "*we were able to destroy the criminal standard of proof;*"<sup>xvi</sup> interview transcripts with assertions made to the postmaster: "*you're lying to us again and again;*"<sup>xvii</sup> and "*you have told me a pack of lies;*"<sup>xviii</sup>. There was also the shocking statement that postmasters were getting support for "*the contention that Horizon is the*

*cause of all evil and that they were perfect postmasters”* which came from Mandy Talbot in an email to Michele Graves re Eleanor Dixon dated 6 January 2010, POL00053778 at page 5).<sup>xix</sup>

26. The NFSP believes this is also demonstrated through the language used within files and policies that assume guilt or are otherwise detrimental, such as policies having a section on “Prosecuting Criminals”;<sup>xx</sup> the compiling of “Offender Reports”;<sup>xxi</sup> and, of course the despicable racist identification codes document.<sup>xxii</sup> Although such language was often dismissed by those responsible for it as “clumsy”,<sup>xxiii</sup> the purported position that this did not reflect the mindset of the organisation or those using the language<sup>xxiv</sup> must, in the NFSP’s view, be disingenuous at the least. Indeed, it is noted that the language about “Horizon bashing” was not uncommon at every level.<sup>xxv</sup> The NFSP believes that the consistent use of language assuming guilt and dismissing the Horizon user concerns, reflects an institutional mindset that is detrimental to Horizon users.

27. It is submitted that there seems to be a pattern of the Post Office valuing business considerations and the ability to recover funds, whether or not actually owed to them, over the truth, their duties to the court, and to justice. The NFSP was concerned to hear that business considerations played a role in the decision whether or not to prosecute an individual, and that their external solicitors do not remember challenging this when identified.<sup>xxvi</sup>

28. The NFSP has been shocked by the displays of incompetence by some of those giving evidence to the Inquiry. In particular, the evidence of Elaine Cottam and Jarnail Singh call into question the Post Office’s and their lawyers’ understanding of basic concepts such as

how to answer questions in a witness statement,<sup>xxvii</sup> and whether information that is not written down is disclosable.<sup>xxviii</sup>

29. The NFSP was also appalled to hear the evidence of Helen Rose regarding her audit report and witness statements concerning Lee Castleton. It is unacceptable that Ms Rose told the court on the basis of a blank template that a number of failures applied in this matter, such as the safe being left open, when this was not the case.<sup>xxix</sup> It is unacceptable that she went on to try and undermine Mr Castleton's character by telling the court that he smelt of alcohol, when this was not recorded within contemporaneous documentation and was not true.<sup>xxx</sup> It is also unacceptable that when asked by the Inquiry why she included these within her witness statements to the court, she just said she couldn't remember why.

30. The NFSP submits that this demonstrates a fundamental disregard for ensuring that she was fulfilling her duty to the court and being honest and begs the question whether there was anything that those involved in action against Horizon users *weren't* willing to do in order to make an example of those challenging Horizon and ensure that prosecutions and the recovery of funds could continue. It appeared that Ms Rose seemed unapologetic for her significant part in a case which had life-altering consequences.

31. This also appeared to be the case for Mr Singh, who despite being advised that Gareth Jenkins role as an expert witness had been discredited and that there were instances where Post Office had breached their disclosure obligations,<sup>xxxii</sup> provided a quotation to Post Office's Public Affairs manager that he knew must be untrue to allow the Post Office to defend Horizon to the public.<sup>xxxiii</sup> He seemed equally unapologetic for his part in his role of Head of Criminal Law (or whatever the title may have been, Mr Singh seemed not to be able to remember). Instead, he compared himself as 'aggrieved' in the same way victims of

Horizon were, because he was in a position to do something and he didn't. His evidence and that of Elaine Cottam was shocking in its incoherence and whether deliberate or not, adds to the obfuscation created by so much of the witness evidence.

### **Legal obligations**

32. Another key concern for the NFSP that has emerged from Phase 4 is that those involved in progressing investigations, prosecutions, and other processes within and on behalf of the Post Office appear to have gone beyond failing to comply with their legal obligations by omission. The evidence before the Inquiry suggests to the NFSP that there was, on occasion, knowing circumvention.
33. The NFSP submits that one example of this was the apparent attempt to minimise and or destroy written information about issues with Horizon. This seemed to have been based if information was not written down, it did not have to be disclosed. The NFSP is appalled to hear that not only were those who were dealing with taking action against Horizon users told to reduce electronic correspondence regarding Horizon issues, for instance, the evidence of the witness John Scott,<sup>xxxiii</sup> and not take minutes in relevant meetings,<sup>xxxiv</sup> but that people were also told that typed minutes should be "scrapped,"<sup>xxxv</sup> and it was implied that minutes should be shredded.<sup>xxxvi</sup>
34. The NFSP considers that the Post Office must explain to the Inquiry and the victims of Horizon why they did not change practices in the light of the advice provided by Simon Clarke on 2 August 2013 (see Advice on Disclosure and the Duty to Records and Retain Material by Simon Clarke dated 2 August 2013 - POL00006799).<sup>xxxvii</sup>
35. It is also submitted that the apparent attempt to avoid disclosure of weaknesses in cases against Horizon users can also be seen in the difference between an Offender Report and a

Discipline Report. For instance, significant failures in security, supervision, procedures and product integrity had to be kept to the Offender Report which was then kept confidential as it was considered to be subject to legal privilege. However, those failures were explicitly not contained within the Discipline Report which was disclosed to the person being investigated and therefore could have an impact on the ability to prosecute, and the reputation or security of the Post Office.<sup>xxxviii</sup>

36. The NFSP was shocked to hear the evidence of Elaine Cottam and Stephen Bradshaw that witness statements signed by them, and submitted as evidence in court proceedings were in fact drafted by others and were not their words.<sup>xxxix</sup> It is submitted that the evidence that Mr Bradshaw’s statement was drafted in part by PR and partly by lawyers is especially concerning.<sup>xl</sup>

37. Finally in relation to legal duties, the NFSP was shocked to hear that there was “quite a common practice by the Criminal Law Team... that there would be a charge of theft and then also charges of false accounting” even when the Post Office’s own investigators concluded that there was no evidence of theft in relation to a shortfall (see for example, David Pardoe on the 29<sup>th</sup> of November at pages 133 – 134; Josephine Hamilton Offences Report, dated 17 May 2006, POL00047955 at page 3; Diane Matthews, on the 24<sup>th</sup> of November at pages 119 – 123; the Court of Appeal Judgment between Josephine Hamilton & Others and Post Office Limited, dated 23 April 2021, POL00113278 at page 38; and Duncan Atkinson KC, 18 December 2023, p56).<sup>xli</sup>

38. It is the NFSP’s understanding that a prosecutor cannot or should not raise a charge where there is not sufficient evidence to support that charge. It is submitted that there is evidence before the Inquiry which appears to show that the threat of a conviction of theft

was used as a threat to encourage those subject to prosecutions to make a guilty plea to the alternative charge false accounting,<sup>xlii</sup> which is seen to be in direct violation of the Code for Crown Prosecutors.<sup>xliii</sup> In relation to criminal proceedings in Scotland, the NFSP notes that while it was for the Procurator Fiscal to take the decision on criminal proceedings, they were wholly reliant on the Post Office as a Reporter and a Specialist Reporting Agency to provide all relevant evidence and to follow the guidance and training given to them by the Crown Office and Procurator Fiscal Service.

#### **The continuation of legal proceedings despite known issues**

39. Therefore, it seems clear to the NFSP on the evidence heard that the attitude of the Post Office and those instructed by them in relation to action against Horizon users appears to have been to continue with legal proceedings despite known issues with Horizon.

40. The NFSP submits that it is clear through the Helen Rose Report, the associated correspondence with this, and Simon Clarke's related advice<sup>xliv</sup> that the Post Office were aware there were concerns that the data relied upon in prosecutions "would not be giving a true picture," and it appears from the evidence that the Post Office were aware that Gareth Jenkins knew of Horizon issues at that time.

41. The NFSP considers it utterly inappropriate that prior to the Helen Rose Report, when it was suggested to Rob Wilson that there should be a full investigation into Horizon integrity issues, he suggested that Horizon data was sound and provided advice that made it clear that the main concern was that such an investigation would have an impact on the ability

to prosecute (see the email from Rob Wilson to Dave Posnett, re Challenges to Horizon dated 3 March 2010 POL00106867 at page 1).<sup>xlv</sup> The NFSP notes that nowhere in this advice did Mr Wilson consider the impact on innocent people should Horizon not be robust.

42. It seems to the NFSP that, at least partially as a result of the likely impact of an investigation on the ability of the Post Office to prosecute postmasters and others, the proposed independent review by an external organisation, such as Ernst and Young did not occur,<sup>1</sup>. Instead the Rod Ismay report, a supposedly independent report but which ended up looking only at the evidence supporting the robustness of Horizon, was commissioned (see the evidence of Rod Ismay on the 11<sup>th</sup> of May at pages 103 – 104).<sup>2</sup> On the basis of this, Mr Wilson’s position that the Post Office should “*grit its teeth and get on with it*”<sup>3</sup> shows that the Post Office prioritised the ability to be able to prosecute above investigating known concerns, and protected this through the propagation of the myth of Horizon integrity.

43. In addition, the NFSP submits that it was unacceptable that those within the Post Office who by then knew of Horizon integrity issues did not have discussions about pausing prosecutions, due to the fear that this “*would immediately cast doubt on prosecutions that*

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<sup>1</sup> Email from Rob Wilson to Dave Posnett, re Challenges to Horizon dated 3 March 2010 POL00106867, at pp 1-3 This also demonstrates the cycle of the myth of Horizon integrity, as outlined in the NFSP’s phase 3 closing submissions.

<sup>2</sup> E.g. Rod Ismay 11 May 2023 pp103 - 104

<sup>3</sup> Email from Chris Darvill to Susan Crichton cc Alwen Lyons re: Comments from Rob Wilson regarding an audit, dated 28 March 2012, POL00105593

*had been completed before.”* (see the evidence of David Pardoe on 29<sup>th</sup> November at page 150).<sup>xlvi</sup>

44. It seems perverse to the NFSP that a prosecutor would not investigate the robustness of the evidence it relied upon when it was aware of issues simply in order to keep prosecuting, and to ensure that previous, possibly erroneous, prosecutions were not reviewed or called into question.

### **Closing remarks**

45. The NFSP believes that as a result of the actions and failures of the Post Office in effectively creating the Horizon scandal, the Post Office have tarnished this once most trusted of brands. The NFSP is therefore concerned about the impact of this on its members and other postmasters who have invested in this network, and also the relationship which it must have with the Post Office to protect their members investment. The NFSP considers the evidence so far demonstrates a pervading culture of cover up, incompetence, knowingly doing wrong in relation to prosecutions and an entrenchment of placing corporate considerations above both legal obligations and human decency.

46. The NFSP is concerned about how postmasters, their assistants and staff, Crown Office employees and their respective representative bodies are meant to have trust in their ongoing relationship with a huge and powerful organisation, which has not so far, on the evidence, demonstrated the fundamental cultural and moral change which is necessary as a result of the miscarriages of justice. In that regard, the NFSP looks forward to the Inquiry's recommendations for the future in Phase 7.



## National Federation of Sub-postmasters

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- <sup>i</sup> Stephen Bradshaw, 11 January 2024, p50 and 60-64, Tony March, 5 July 2023 p112
- <sup>ii</sup> Rob Wilson, 12 October 2023, pp 25 and 98 - 104
- <sup>iii</sup> Andrew Bolc, 15 December 2023, pp86 and 115
- <sup>iv</sup> Tony Marsh, 5 July 2023, pp 100 – 112; Guide to the Preparation and Layout of Investigation Red Label Case Files dates 7 March 2013, POL00038452 at p13; and Graham Brander, 28 November 2023 pp 21-22
- <sup>v</sup> Natasha Bernard, 10 November 2023, p38; Debbie Stapel, 14 November 2023 p19, Tony Utting, 17 November 2023, p96, Mike Wilcox, 7 December 2023, pp54 – 55,
- <sup>vi</sup> Email from Jarnail Singh to Mandy Talbot and others regarding Seema Misra case, dated 21 October 2010, POL00093686 at p5; Email from Stephen Dilley to Mandy Talbot re Lee Castleton dated 5 May 2009, POL00070237; Email from Jarnail Singh to David Oliver C re Enquiry re: current prosecution, POL00141653 at p2, Helen Rose Report, dated 30 August 2012, FUJ00156648 at p5 Email from Mandy Talbot to Marie Cockette and others re Castleton – Marine Drive, dated 9 November 2006, POL00113909 at p5
- <sup>vii</sup> E.g. Helen Rose’s Report on Lepton SPSO, associated communication and related establishment of the underground escalation point; Rob Wilson’s stance on an independent investigation despite personal knowledge of an error with financial impact; and Jarnail Singh’s provision of false information to the Post Office’s Public Affairs Manager despite knowledge of issues regarding Gareth Jenkins being discredited and Post Office breaching disclosure obligations (all discussed below)
- <sup>viii</sup> Advice by Richard Morgan following POL v Lee Castleton dated 22 January 2007, WBON0000023 at p2; Post Office Ltd: Liability for Losses Policy for agency branches dated January 2004, POL00088867 at p8
- <sup>ix</sup> E.g. John Breeden, 17 October 2023 at pp47-48; and Alan Lusher, 18 October 2023 p77
- <sup>x</sup> Elaine Cottam, 7 November 2023, pp36 – 37
- <sup>xi</sup> Helen Rose, 19 September 2023, p50
- <sup>xii</sup> Email from Andrew Bolc to Gareth Jenkins re Sefton & Neild, dated 3 December 2012 at page 2, POL00089394
- <sup>xiii</sup> Robert Daily, 23 January 2024, pp58-62
- <sup>xiv</sup> Robert Daily, 23 January 2024 pp71
- <sup>xv</sup> Tony Marsh 68, 79 – 80 and 93, 102,
- <sup>xvi</sup> Email from Jarnail Singh to Mandy Talbot and others regarding Seema Misra case, dated 21 October 2010, POL00093686 at p5
- <sup>xvii</sup> Royal Mail interview transcript re Elena Herd dated 7 July 2011, POL00011147
- <sup>xviii</sup> Summary of tape – recorded interview re Jacqueline McDonald, UKGI00014889
- <sup>xix</sup> Email from Mandy Talbot to Michele Graves re Eleanor Dixon dated 6 January 2010, POL00053778 at p5
- <sup>xx</sup> Royal Mail Group Criminal Investigation and Prosecution Policy dated December 2007, POL00030578
- <sup>xxi</sup> Tony Marsh 5 July 2023 p100 - 102
- <sup>xxii</sup> Post Office Limited Identification Codes – Ethnicities, POL00115674.
- <sup>xxiii</sup> Tony Marsh 5 July 2023 pp 79 and 94; Paul Whittaker, 16 November 2023, p96; p 79, David Pardoe, 29 November 2023, p66
- <sup>xxiv</sup> Tony Marsh 5 July 2023 p94
- <sup>xxv</sup> David Pardoe, 29 November 2023 p 99
- <sup>xxvi</sup> Andrew Bolc 15 December 2023, p59
- <sup>xxvii</sup> Elaine Cottam, 7 November 2023, p3
- <sup>xxviii</sup> Email from Jarnail Singh to Martin Smith re Disclosure in Criminal Cases dated 1 August 2013 POL00139746
- <sup>xxix</sup> Helen Rose, 19 September 2023, pp 46 – 47 and 54 - 55
- <sup>xxx</sup> Helen Rose, 19 September 2023, pp 66 - 72
- <sup>xxxi</sup> Advice on the use of expert evidence relating to the integrity of the Fujitsu Services Ltd Horizon System, dated 15 July 2013, POL00006357

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- <sup>xxxii</sup> Email chain between Jarnail Singh and Martin Smith Re: Bullets, dated 30 June 2014, POL00113015 at p8 and Jarnail Singh, 30 November 2023, pp 88 - 96
- <sup>xxxiii</sup> Email from John Scott to Susan Crichton CC John Scott re: Weds Call - Integrity of the Horizon System and Branch Support Programme, dated 14 August 2013 - POL00139690
- <sup>xxxiv</sup> 'Regular Call re Horizon Issues' between Jarnail Singh, Andrew Parsons, Martin Smith and others dated 24 July 2013 - POL00083933;
- <sup>xxxv</sup> Note Entry for Case - 37142 - POL00139745
- <sup>xxxvi</sup> David Posnett – 6 December 2023 pp 130-131, 134 – 135, and 177
- <sup>xxxvii</sup> Advice on Disclosure and the Duty to Records and Retain Material by Simon Clarke dated 2 August 2013 - POL00006799
- <sup>xxxviii</sup> Tony Marsh, 5 July 2023, pp 100 – 112; and Guide to the Preparation and Layout of Investigation Red Label Case Files dates 7 March 2013, POL00038452 at p13
- <sup>xxxix</sup> Stephen Bradshaw, 11 January 2024, pp 20 – 30; and Elaine Cottam, 7 November 2023, pp 66 - 67
- <sup>xl</sup> Email from Jarnail A Singh to Hugh Flemington, Susan Crichton and Alwen Lyon re: 2nd Sight Review draft dated 31 July 2012, POL00058155 and Stephen Bradshaw, 11 January 2024, pp 26 - 29
- <sup>xli</sup> David Pardoe, 29 November 2023, pp 133 – 134, Josephine Hamilton Offences Report, dated 17 May 2006, POL00047955 at p3; Diane Matthews, 24 November 2023, pp119 – 123; Court of Appeal Judgment between Josephine Hamilton & Others and Post Office Limited, dated 23 April 2021, POL00113278 at p38; Duncan Atkinson KC, 18 December 2023, p56
- <sup>xlii</sup> E.g. Stephen Bradshaw, 11 January 2024, pp197 - 199
- <sup>xliii</sup> E.g. The Code for Crown Prosecutors, dated February 2010 POL00167359 at p21; The Code for Crown Prosecutors 2004 POL00182340 at p16
- <sup>xliv</sup> Report on Lepton SPSO, draft report by Helen Rose dated 12 June 2013, FUJ00086811; Email chain from Helen Rose to Dave Posnett re: Lepton Logs dated 13 February 2013, POL00097481; and Advice on the use of expert evidence relating to the integrity of the Fujitsu Services Ltd Horizon System, dated 15 July 2013, POL00006357
- <sup>xlv</sup> Email from Rob Wilson to Dave Posnett, re Challenges to Horizon dated 3 March 2010 POL00106867, at p1
- <sup>xlvi</sup> David Pardoe, 29 November 2023, p150