



Date
04 September 2025

Post Office
100 Wood Street
London EC2V 9ER

Your Ref:

Classification:
Public

Dear [REDACTED],

Freedom of Information Request – FOI2025/00549

We are writing in response to your email received by Post Office Limited (**"Post Office"**) on 05 August 2025, which has been dealt with under the terms of the Freedom of Information Act 2000 (**"FOIA"**).

In your email, you have requested the information shown verbatim in bold below:

"In the 2023/24 Annual Report & Accounts under 'Section 16 - Provisions' the following Statement is made:

"The branch losses provision of £19 million (2023: £6 million) is management's best estimate of unidentified losses across the branch network, as is common business practice for any retailer. The increase from 2023 is due to a renewed approach to the provision for network losses. The provision is subject to estimation uncertainty, see the other areas of judgement and accounting estimates section in note 1 for further details."

Please provide recorded documentation that you hold that gives a breakdown of the £19 Million and also provides an explanation/clarification of what the 'renewed approach to the provision for Network losses' actually is and how it differs from what went before."

We can confirm that Post Office does not hold a detailed breakdown of unidentified losses across the Post Office Network. By their nature they are unidentified and therefore a listing does not exist. As stated in the 2023/24 Annual Report &

Accounts, this figure is derived from a calculation rather than from itemised data and is a best estimate of losses which may exist as at the financial statement reporting date, in line with accounting standards. Post Office has identified additional data sources that can be used to enhance the provision calculation and better estimate potentially unidentified losses.

If you are dissatisfied with the handling of this response, you do have a right to request an internal review. You can do this by writing to the address above within 40 working days of receipt of this response stating your reasons for your internal review request or alternatively, by emailing information.rights@postoffice.co.uk.

If, having requested an internal review by Post Office, you are still not satisfied with our response you also have a right of appeal to the Information Commissioner at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire SK9 5AF

Telephone: 0303 123 1113
www.ico.org.uk/foicomplaints

Yours sincerely,

Information Rights Team
information.rights@postoffice.co.uk
<https://corporate.postoffice.co.uk/en/governance/access-to-information/access-to-information/>

Post Office Limited is committed to protecting your privacy, information about how we do this can be found on our website at www.postoffice.co.uk/privacy