



[REDACTED]

Date
24 September 2024

[REDACTED]
[REDACTED]

Post Office
100 Wood Street
London EC2V 9ER

Your Ref:

Classification:
Public

Dear [REDACTED],

Freedom of Information Request – FOI2024/00085

We are writing in response to your email received by Post Office Limited (“**Post Office**”) on 13 January, which has been dealt with under the terms of the Freedom of Information Act 2000 (“**FOIA**”). We sincerely apologise for the delay in responding to your request.

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

**“Can you please supply the following information:
Prior to the introduction of the Horizon accounting system, how many
Postmasters and Sub-Postmasters were subject to investigation and prosecution
due to accounting malpractice?**

**Ideally I would like the figures broken down by years, for 10 years prior to
Horizon”**

After a review of our paper records, we can confirm that Post Office does not hold the exact information you have requested. However, we have set out below how we have interpreted your request and what information we are able to provide to answer some of aspects of your request.

As the rollout of the Horizon IT accounting system to Post Office branches began in 1999, we have interpreted this request as asking us to state separately the number of postmasters and sub-postmasters (“postmasters”) who were (i) investigated and (ii) subsequently prosecuted for alleged “accounting malpractice” in the period of

1988 to 1998. For clarity, “accounting malpractice” is not a defined term and it is not an offence which is prosecuted either privately or by the Crown Prosecution Service. Therefore, given the overall nature of the available records, including their age, we are unable to determine which cases were specifically related to accounting malpractices. However, in the spirit of transparency, we are providing the information we hold that is similar to your request, which relates to financial misconduct offences, such as false accounting.

In the table below, we have set out the financial misconduct investigations and prosecutions that were commenced in the period of 1988 to 1998, where we hold this information. We have tried to match the offences to each other as much as possible, but please note that criminal offences around financial misconduct will have changed during this period due to the passage of new legislation, so a like-for-like comparison will not necessarily be possible.

As you have not limited your request to investigations and prosecutions brought by Post Office, we have included in the table below, all cases known to Post Office that fulfil the criteria above regardless of who prosecuted those cases, including Post Office / Royal Mail Group, the Department of Work & Pensions, the Crown Prosecution Service, the Crown Office and Procurator Fiscal Service in Scotland and the Public Prosecution Service for Northern Ireland:

Year	No. of Postmaster Investigations	No. of Postmaster Prosecutions
1988	fewer than 5	fewer than 5
1989	fewer than 5	0
1990	fewer than 5	fewer than 5
1991	fewer than 5	fewer than 5
1992	7	fewer than 5
1993	11	fewer than 5
1994	30	fewer than 5
1995	67	fewer than 5
1996	198	10
1997	282	25
1998	378	44
1990s*	403	7

**These are cases where the specific dates of creation are unknown, but they were created in the 1990s.*

The figures in the table above reflect the number of postmasters (to which we have added individuals whose roles are unknown) who were investigated and prosecuted in each year. They exclude individuals known to be in non-postmaster roles, who were investigated and prosecuted for similar offences in the requested period.

The yearly number of cases is based on the dates that the investigation of individual cases started, although the eventual prosecution might have occurred in a later year. This is the simplest and most accurate way to identify cases per year since information as to the date of charge or prosecution is not always known. Consequently, the figures include cases where the investigation started between 1988 and 1998, some of which might have resulted in a prosecution post-1998.

In line with our duty to assist and advise under section 16 of the FOIA, please note that there were other investigations and prosecutions undertaken in 1999 and 2000 when Horizon had not yet been installed at the relevant branches at the time those investigations commenced. Those are, therefore, considered 'pre-Horizon' cases, despite the rollout of Horizon commencing across the Post Office network from 1999 onwards. As you have not asked for these years, they have not been provided, but please let us know if you would like this information.

Overall, given the historical nature of the data concerned, with some dating back 36 years, we cannot be certain about the accuracy or completeness of the information we have provided, including the specific allegations underlying each case. Post Office continues to receive material from third parties regarding cases. Consequently, the numbers provided in this response request may change later and are correct only as of 31 August 2024.

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/>

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