



Date  
27 July 2024

Post Office  
100 Wood Street  
London EC2V 9ER

Your Ref:

**Classification:**  
Public

Dear [REDACTED],

## Freedom of Information Request – FOI2024/00395

We are writing in response to your email received by Post Office Limited (“**Post Office**”) on 8 March, which has been dealt with under the terms of the Freedom of Information Act 2000 (“**FOIA**”). We apologise for the delay in responding to your request.

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

**“Under the Freedom of Information Act;  
Please let me know whether the Post Office Audited Accounts and accompanying statements, contain or identify the annual sums derived from suspense account surpluses added to the income/profits.**

**Under the Freedom of Information Act;  
Please provide me with the total unattributed sum transferred from suspense accounts to the Post Office income/profits, for the tax year to April 2013.**

**I look forward to hearing from you in due course.”**

We can confirm that Post Office does hold the information you have requested.

The Post Office Accounts and accompanying statements do not provide enough level of granularity to identify the sums derived from suspense account surpluses added to the income/profits.

It is important to note that the term “unresolved/unattributed” has been interpreted to mean all the transactions identified in Post Office suspense accounts. Therefore, the table below shows the total amounts transferred from Post Office suspense accounts to Post Office’s profit and loss account during the tax year 2012/13.

For further context, Branch and Central suspense accounts represent differences held at branch level and central level. Branch suspense accounts held differences at branch level and Central suspense accounts held differences between Post Office and clients – utility companies and banks for example - pending enquiry and resolution.

If the differences cannot be resolved, the balance is released to income/profit after a set period of time and following appropriate authorisation. The income/profit £229,842 from the Central suspense account represents this process.

It may be helpful to know that the releases in 2012/13 do not appear to relate to branch discrepancies. KPMG conducted a historical suspense account review in 2020 and this is available at the following link:

[POL00030909 - KPMG Post Office Ltd Historical suspense account review, 4/12/20 | Post Office Horizon IT Inquiry \(postofficehorizoninquiry.org.uk\)](https://www.postofficehorizoninquiry.org.uk/POL00030909)

Suspense Account Type	2012/13 Profit/(Loss) to Post Office - £
Robbery, Burglary & Theft	(1,114,847)
Branch	(2,726)
Central	229,842
Total (loss) to Post Office - £	(887,730)

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](mailto: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](http://www.ico.org.uk/foicomplaints)

Yours sincerely,

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

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