

Ian Henderson - Speaking Notes – April 2025

Thank you for the opportunity to provide some background to these appalling miscarriages of justice.

My name is Ian Henderson. I am a director of Second Sight, the forensic accountancy firm appointed in 2012 to conduct an independent investigation into matters of concern relating to the Horizon IT system. I am qualified both as a Chartered Accountant and as an IT Auditor. I am also a member of the Association of Certified Fraud Examiners.

Second Sight was appointed by a small group of Members of Parliament at the request of the Justice for Subpostmasters Alliance ('JFSA'). Our professional fees were paid directly by Post Office, who also supported our appointment. JFSA had been pressing for some form of independent inquiry for many years and had gained the support of influential MPs representing constituents who had suffered mysterious shortfalls in branch accounts.

Our appointment was not straightforward. There was much suspicion that we would be a "poodle" for Post Office, or otherwise fail to approach the inquiry from a fiercely independent, professional point of view.

Our terms of appointment were quite clear. They included:

- *Unrestricted access to documents held by Post Office (including documents subject to confidentiality and legal professional privilege);*
- *No limitation in the scope of work determined necessary by Second Sight.*

In the course of our work, over more than 3 years, we investigated approximately 140 individual cases. We reviewed the sub-postmasters' own assertions; the cases put forward on their behalf by their professional advisors together with Post Office's reports prepared in response. We examined thousands of documents and established which were significant. We created a structured, evidential database of over 34,000 individual documents. We identified 19 thematic issues that were common features to many of the cases under examination. We were then able to cross-reference each case to others having similar characteristics.

Our work started in the summer of 2012. Initially, Post Office were co-operative and appeared committed to the agreed goal – *"to seek the truth, irrespective of the consequences"*.

Within a few days of our appointment, we asked for 2 actions to be taken:

- *Issue a Post Office wide "litigation hold" that would prevent any further documents being destroyed; and*
- *Send all of the prosecution files then held by Post Office to a third-party scanning bureau. This ensured that these vital documents would be preserved and made more readily available. This comprised approximately 4,000 documents and was known as CD1.*

In September 2012 I met with Gareth Jenkins, the lead engineer for Horizon, at the head office of Fujitsu in Bracknell. I was told that approximately 10 members of staff from Post Office were permanently based in Bracknell, dealing with various issues including bugs, errors and defects. I was

also told that Fujitsu routinely used remote access to branch terminals for various purposes, without the knowledge or specific consent of individual sub-postmasters.

Within days of being provided with CD1, we realised that we may be looking at a significant number of miscarriages of justice. There was a lack of effective investigation, multiple disclosure failures and conduct by prosecutors that needed to be considered by experts in criminal law and prosecutions.

At about this time, the attitude of Post Office changed. Requests for further documents and explanations were taking longer and longer to be provided.

By this stage we were supporting the Complaint and Mediation Scheme set up by Post Office and chaired by Sir Anthony Hooper, a retired Court of Appeal Judge.

We were getting increasing amounts of push-back from Post Office. Let us look briefly at a clip from the 2015 Select Committee hearing and also a clip from the ITV drama – Mr Bates v the Post Office.

[Mr Bates vs The Post Office: The Real Select Committee - Nadhim Zahawi & Paula Vennells \(youtube.com\)](https://www.youtube.com/watch?v=...)

In this response, Post Office does not appear to understand the role of an investigator, which is to establish the facts, ask probing questions and to communicate concerns identified to the appropriate people. You do not have to be legally qualified, in order to do this.

At the request of the Parliamentary Select Committee, I provided further evidence justifying our need for access to the full prosecution files. In February 2015 I wrote:

- a) The Prosecution knew that there was insufficient evidence to support a charge of Theft, but proceeded with it, nonetheless.*
- b) The offer by the Prosecution to remove the charge of Theft was used to put pressure on the defendant to plead guilty to the False Accounting charges and to make good the alleged losses.*
- c) The threat of proceeding with a charge of Theft was primarily to assist in the recovery of losses, and not in the interest of Justice.*
- d) The Prosecution insisted that as part of the agreement to drop the charge of Theft, that no mention of alleged problems with the Horizon computer system would be made.*

The new facts that have come to light as a result of examining a single complete legal file, have identified a number of issues that indicate:

- a) Possible misconduct by a Prosecutor on behalf of Post Office; and*
- b) A possible miscarriage of justice.*

In my view, this analysis of a single complete legal file, has demonstrated the benefit of doing so; particularly bearing in mind the stated objective of Post Office to thoroughly investigate possible miscarriages of justice.

Little did I know in 2015, that the defendant referenced (but anonymised) in this sample case, would become the lead appellant in the 23rd of April hearing by the Court of Appeal which resulted in 39 criminal convictions being overturned.

I would like to close with a few words attributed (possible wrongly) to Edmund Burke:

"The only thing necessary for the triumph of evil is for good men to do nothing"

Second Sight went as far as it could, within the constraints of Non-Disclosure Agreements, to publicise our findings and our concerns. We said very publicly that we were concerned about the possibility of misconduct by prosecutors and miscarriages of justice.

It is disappointing that it took almost 13 years from when we first started work for these gross miscarriages of justice to be properly addressed. Compensation is still outstanding in many cases.

There is much more that needs to be done and many questions that still to be answered. For example:

- Was prosecution policy within Post Office and Royal Mail influenced by a desire to maximise value prior to an eventual sale or mutualisation proposal?
- Did Post Office continue to destroy documents after the litigation hold instruction was issued in 2012?
- Why were key documents such as the Clarke Advices and the Detica report not disclosed to Second Sight by Post Office?
- When were these documents disclosed to the Board of Post Office?
- Why did no one take action in 2013 when Second Sight first raised many of our concerns in our Interim Report that was published by Post Office?
- Why was the Select Committee not more effective in following through on their excellent work in 2015?
- Was the failed ICL / Pathway project (Horizon's predecessor system in 1998) a contributing factor to the bugs, errors and defects now identified?
- Did the Board of Post Office approve the disastrous litigation strategy, including the recusal application in the Group Litigation Order ("GLO") trial?
- Did the 2 Government nominated directors on the Board of Post Office support or approve the approximately £130 million of legal costs incurred by Post Office in the GLO trial?
- Was this regarded as value for money?
- Was there a cover-up within Post Office and or Government of the disastrous decision making within Post Office?

I trust that these questions will be addressed in the statutory enquiry by Sir Wyn Williams, which is now underway.

Ian R Henderson CFE CISA FCA

irh@advancedforensics.com

UK Mobile: 07940 540 399