

Ref 43 Lunn Poly £950.00

Method of identification & investigation

Cheque returned by bank and traced back to original ledger postings which showed it had been given the narrative: “RFD 1134” & “Rfd 58 Hutchings 1134”

Factors causing suspicion

There is no Hutchings or property 58 associated with account 1134.

The cheque in all respects was computer printed save for the payee which was handwritten afterwards.

The cheque is amended and signed by Helen Armstrong and yet the posting is suffixed with the reference “RR”. This would be interpreted as Richard Robinson.

The cheque is made out to a travel company, Lunn Poly, with whom Wren has no account or business dealings.

The reverse is marked with a holiday booking reference “Rw 012354 08 July Armstrong”. The date 8/7/00 corresponds with the office holiday chart which shows Conrad and Helen Armstrong were on holiday on this date and for the following two weeks.

Conclusion

Cheque payment with a false narrative and taken from a company balance sheet account which is difficult to audit.

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WREN PROPERTIES LTD

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E-mail: wren@wrenproperties.co.uk Web site: www.wrenproperties.co.uk



The Royal Bank of Scotland plc

Manchester Stretford Branch

The Stretford Arndale Centre Chester Road Stretford M32 9BH

| | | | | | | |
|-------------------------|-------------------|-----------|----------|------|-------|-------------------------------------|
| Pay the sum of pounds | | | | | | To the order of <i>Laura Poy</i> |
| Hundreds of Thousands | Tens of Thousands | Thousands | Hundreds | Tens | Units | |
| ZERO | ZERO | ZERO | NINE | FIVE | ZERO | |
| Pence as in figures: 00 | | | | | | |

Date 17/05/00

£ 950.00

For and on behalf of
WREN PROPERTIES LTD.

Laura Poy

Rw. 012352
08 July
Armstrong

BDDS 29-61-58
BARCLAYS BANK PLC
DATE: 22/5/2000 CYCLE: 01

EDS MK CLEARING SERVICES
23052000 0900 152155
SOURCE: 275906
1508836950