

Ref 138 James Sharp £1,422.00

Method of identification & investigation

Cheque returned by bank and traced back to original ledger postings which showed it had been given the narrative "CHEQUE TO J SHARP" and charged to a company account.

Factors causing suspicion

The only tenant with the name Sharp vacated in 1998. It is extremely unlikely that they would be due a repayment two years later and this would not be due from a company account.

The cheque is payable to James Sharp & Co who are the stockbrokers used by M J Robinson personally. The reverse of the cheque is marked with the reference " H Armstrong".

During the investigation the contract note to which the payment related was obtained from James Sharp & Co. This showed that the shares bought were for Hickson International Plc. The note was addressed to Helen Armstrong and were given the client reference ARMH0010.

The cheque in all respects was computer printed save for the payee which was handwritten afterwards and signed by Helen Armstrong.

Conclusion

Personal expenditure deliberately given a misleading narrative and charged to a company account.



WREN PROPERTIES LTD

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Manchester Strretford Branch

The Strretford Arndale Centre Chester Road Strretford M32 9BH



116704

+3703 contra 55 belo
Sharp deposit

Date 03/04/00

Pay the sum of pounds						To the order of
Hundreds of Thousands	Tens of Thousands	Thousands	Hundreds	Tens	Units	
ZERO	ZERO	ONE	FOUR	TWO	TWO	James Sharp

£ 1422.00



For and on behalf of
WREN PROPERTIES LTD

John Harrison

1303498458
NEW LEASE
COMMERCIAL UNIT

ACMH 0010

141812 04000 1403082770019772 660288

James Sharp Ltd