

OPUS 2

INTERNATIONAL

(1)Dr Helle Poulsen (2)Mr Barry Weller v (1)Specsavers Optical Grp. Ltd (2)Bognor Regis Visionplus Ltd (3)Bognor Regis Specsavers Ltd v (1)Shakila Parham (2)John Parham v (1) Specsavers Optical Grp. Ltd (2)Uckfield Specsavers Ltd

Day 3

December 2, 2013

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1 Monday, 2 December 2013
2 (10.00 am)
3 SUBMISSIONS ON LAW (continued)
4 Submissions by MR POTTS (continued)
5 MR JUSTICE HILDYARD: Good morning.
6 MR POTTS: My Lord, before I conclude the closing
7 submissions, there's one point your Lordship raised on
8 Friday, at page 47 of the transcript, in relation to
9 Rainy Sky and this point about ambiguity and so on.
10 Your lordship questioned whether there had been any
11 authority post Rainy Sky considering this point.
12 My Lord, we have found one authority, it may be
13 your Lordship is indeed familiar with it,
14 Procter & Gamble Company v Svenska Cellulosa.
15 MR JUSTICE HILDYARD: I remember it, yes.
16 MR POTTS: Can I hand up a copy of the authority, my Lord?
17 I have given a copy to my friend. (Handed)
18 There is a couple of other matters which are further
19 items for later, my Lord, as well.
20 Obviously your Lordship may be familiar with the
21 judgment.
22 MR JUSTICE HILDYARD: Yes.
23 MR POTTS: I draw your Lordship's attention to paragraph 94.
24 There is a reference in 93 to the Supreme Court case
25 in Re Sigma, which I have a fairly good recollection of

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1 having appeared in that one. But in relation to the
2 issue on Rainy Sky, your Lordship went back to the point
3 in Rainy Sky which had come out, I think, after the
4 submissions. But your Lordship considered it, and
5 your Lordship made the point that the authorities don't
6 sanction an approach of supplying terms which would
7 result in an allocation of risk which it simply happens
8 to consider fairer or more appropriate. Your Lordship
9 accepted that you must follow Rainy Sky and other
10 authorities which appear to permit and direct the court
11 to adopt a construction which is consistent with common
12 sense and to reject a construction which is not to
13 be so.
14 Your Lordship said that you did not think that this
15 required or permitted a court simply to imply or
16 interpolate terms which it happens to consider would be
17 fairer, and your Lordship referred to the excerpt from
18 Lord Hoffmann's judgment in Belize, which is indeed
19 cited in our skeleton, which is that the court has no
20 power to improve upon an instrument. It cannot
21 introduce terms to make them more reasonable, only to
22 discover what the instrument means.

23 Your Lordship highlighted of course the overarching
24 principle of freedom of contract.

25 My Lord, I don't know if that was what your Lordship

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1 had in mind?
2 MR JUSTICE HILDYARD: I had recalled Procter & Gamble, which
3 I think actually went on appeal, but was affirmed on
4 appeal.
5 MR POTTS: Right. I am sorry, I hadn't picked that up.
6 MR JUSTICE HILDYARD: I had a residual memory that Rainy Sky
7 had come up for consideration subsequently, but I may
8 very well be wrong about that.
9 MR POTTS: We will do some further research, but
10 unfortunately it's a case which gets cited in every
11 contract construction case, Rainy Sky.
12 MR JUSTICE HILDYARD: Yes.
13 MR POTTS: But we will see if we can find something at
14 higher authority level.
15 MR JUSTICE HILDYARD: Yes. I may well be wrong. I just had
16 a vague recollection that the principles in Rainy Sky
17 had been addressed at the Court of Appeal level or
18 higher.
19 MR POTTS: My Lord, the point stands -- we would say that
20 the points that your Lordship made and we have made
21 still stand, that it's not about rewriting contracts,
22 and where there are clear words certainly there is no
23 issue there at all.
24 My Lord, if I may, in terms of concluding my opening
25 I would like to turn to section E of my skeleton, if

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1 I may. Did your Lordship have a chance to do any
2 further reading over the weekend?
3 MR JUSTICE HILDYARD: I have focused mostly on witness
4 statements, but I also had a quick thought about your
5 submissions from the transcript.
6 MR POTTS: My Lord, section E deals with the issue of
7 repudiatory breach, but it also deals with the question
8 as to whether the grounds are made out as to whether we
9 had grounds to conclude, given the case advanced by the
10 claimants, that we didn't have a genuine belief in such
11 matters.

12 My Lord, in that regard, I draw your Lordship's
13 attention to paragraph 137 where there are pleaded
14 multiple allegations of breaches of the shareholders'
15 agreement on the part of my client involving a dishonest
16 and fraudulent design. That's at paragraph 137.

17 Your Lordship will have also seen that, if
18 your Lordship has the list of issues at tab 2 in our
19 matters, in our materials, and it's issues 2.1 and 2.2
20 of those issues.

21 If I may, my Lord, I would just like to take
22 your Lordship just to couple of examples as to how that
23 is pleaded. If your Lordship turns up volume A, at
24 tab 5, the reply -- in fact, a lot of these matters are
25 advanced, we would say improperly, in the reply and

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1 defence to counterclaim. If your Lordship turns up
 2 page 129, and if your Lordship could read paragraph 66.
 3 (Pause)
 4 MR JUSTICE HILDYARD: Yes.
 5 MR POTTS: And, again, 69.
 6 (Pause)
 7 MR JUSTICE HILDYARD: Yes.
 8 MR POTTS: And 73.1.
 9 (Pause)
 10 MR JUSTICE HILDYARD: Yes.
 11 MR POTTS: Now, my Lord, the first point, as I have made in
 12 my skeleton argument, is that there are absolutely no
 13 proper particulars provided of the dishonesty contained
 14 in that pleading. Now, quite apart from the impropriety
 15 of that approach, the difficulty it creates for us, it
 16 is highly relevant, I say, in relation to the
 17 allegations which were made by the claimants against my
 18 client and the manner in which they are running those
 19 allegations before your Lordship.
 20 This is particularly important when we are dealing
 21 with a company, my Lord, because proper particulars of
 22 the alleged fraudulent or dishonest design of the
 23 company must, in my respectful submission, identify the
 24 individual or individuals on behalf of the company who
 25 have had or pursued that dishonest design, because it's

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1 necessary in order to do that to determine whether the
 2 state of mind of that individual affects the actions of
 3 my client, SOG, in giving the notice, and in particular
 4 as to the question as to whether SOG had grounds to
 5 conclude fraud or dishonesty.
 6 My Lord, in that regard, I provided your Lordship
 7 with just an excerpt from Gore-Browne. I think these
 8 are principles which your Lordship will be very familiar
 9 with, but we have the excerpts on attribution and,
 10 indeed, crimes.
 11 If I could draw your Lordship's attention to,
 12 firstly, the first paragraph of the introduction, that:
 13 "For a company to enter into a transaction, be held
 14 liable to any tort, or commit a crime [indeed, I would
 15 say breach of contract as well], the law must determine
 16 what thoughts and actions of its directors, employees
 17 and other agents may be treated by the law as those of
 18 the company."
 19 The excerpt goes through various authorities
 20 your Lordship will be familiar with, such as Meridian
 21 Global Funds, which is dealt with on the following page.
 22 And I draw your Lordship's attention in particular, if I
 23 may, in the section -- paragraph 5 dealing with civil
 24 cases. There is a quote there from the decision in
 25 BCCI, which is at 7A5, over the page, top of the page,

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1 in the BCCI case.
 2 Could your Lordship just read that quote and then
 3 I will just make a point on that?
 4 (Pause)
 5 MR JUSTICE HILDYARD: Yes.
 6 MR POTTS: The point I draw your Lordship's attention to is
 7 it's important, it depends on factors such as:
 8 "... the agent's importance or seniority in the
 9 hierarchy, his significance and freedom to act in the
 10 context of the particular transaction."
 11 In the present case there is absolutely no attempt,
 12 whether in the pleadings, the list of issues, the
 13 correspondence or, indeed, the witness statements of the
 14 other side, to identify the relevant individuals on the
 15 part of SOG who have allegedly been a party to this
 16 conspiracy. And, frankly, the absence of such
 17 identification of the individuals and, indeed, the
 18 required particulars for alleging dishonesty make it,
 19 frankly, trying to respond to this case like nailing
 20 jelly to a wall. And in the context of a claim in
 21 fraud, that is (a) improper, but (b) fundamentally
 22 unfair.
 23 Your Lordship will also see this is also relevant in
 24 terms of the way my friend chooses to run his case. On
 25 Friday he gave your Lordship a list of documents, and

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1 5.2, I think, of that list, the detailed list, contained
 2 reference to proof of vendetta, and there was a whole
 3 list of emails referred to.
 4 Most of those are from relatively low level members
 5 of the retail support team, particularly, for example,
 6 Mr Rowe. Mr Rowe was a retail development consultant in
 7 SOS's -- that's a subsidiary -- the retail support team
 8 responsible for stores in the Meridian West Region.
 9 If your Lordship has my skeleton argument, you will
 10 see at paragraph 32 some details about the group;
 11 actually, starting at paragraph 30. The group operates
 12 in over 1,500 stores in ten countries. There is SOG,
 13 which is the principal trading group company; SOS, which
 14 is an English wholly-owned subsidiary; SOG is Guernsey,
 15 and then there are the individual store companies.
 16 Then at 32 there are the different departments, some
 17 of whom are in England, some of whom are in Guernsey,
 18 and you have the retail support team, that's Mr Rowe.
 19 Then you have the loss prevention and audit department,
 20 4, and then you have the accounts payable department,
 21 and so on, a number of different teams.
 22 My Lord, we say that it's important to set this in
 23 the context just to -- Mr Rowe has no responsibility for
 24 the decision to exercise the option. The decision to
 25 exercise the option was taken by Mr Dyson, who is a main

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1 board member. I passed up to your Lordship just
 2 a couple of excerpts from accounts to give your Lordship
 3 a sense of the size of the group.
 4 Perhaps the 2011 excerpt from the reports, you will
 5 see that turnover of 1.5 billion on page 2 at the top of
 6 the page. There were at that point 653 stores, 2,000
 7 partners and a turnover of £1.5 billion for the year.
 8 If you turn over the page, there is a group shot.
 9 That is the main board of the company, and if
 10 your Lordship sees on the top row, fourth along, number
 11 four, that is Mr Dyson. Mr Dyson is a main board
 12 director, the group retail manager, and was the person
 13 who made the decision. Your Lordship may have seen that
 14 from the witness statements.
 15 Indeed, the position by 2011/2012 is an increase.
 16 There are 700 stores, over 2,000 partners, 30,000
 17 employees, a total revenue of £1.7 billion. So my
 18 friend, not surprisingly, can focus on some emails in
 19 an organisation of that size -- and we have produced by
 20 way of disclosure a vast amount of material in
 21 disclosure. And the absence of any identification as to
 22 the parties and the particulars of the fraud make it
 23 very difficult to focus on what constitutes the
 24 conspiracy for these purposes as to who is a party to
 25 them, and the extent to which, if at all, they affect

1 the decision-making exercise by Mr Dyson, who is the
 2 global retail director.
 3 Your Lordship will see that we make the point as to
 4 who is, in the old language, the directing minds and
 5 will, for these purposes, at paragraph 142. In terms of
 6 the approach that they have taken in this regard, and
 7 your Lordship will be aware that Mr Dyson's position is
 8 that SOG seeks to resolve matters by discussion, and the
 9 exercise of this is a last resort.
 10 It's important to remember, my Lord, in this context
 11 that this provision has been in shareholders' agreements
 12 since 2003, and it has only been exercised twice.
 13 My Lord, unless I can assist your Lordship further,
 14 those are my submissions by way of opening.
 15 MR JUSTICE HILDYARD: No, just on these last submissions,
 16 I fully understand the dual points you make that the
 17 attribution of an individual's knowledge to a company
 18 depends on his standing within that company.
 19 MR POTTS: Yes.
 20 MR JUSTICE HILDYARD: And that it is important, secondly, to
 21 explain when you are alleging things about a company how
 22 it is that the knowledge is to be attributed, and where
 23 you are alleging fraud or dishonesty or some collusion
 24 or conspiracy. Whatever may be the context, be it
 25 corporate or otherwise, you have to have given proper

1 particulars. Those two points are separate, however.
 2 MR POTTS: Yes.
 3 MR JUSTICE HILDYARD: The email traffic, of which I have
 4 read details, may not be attributed to the company as
 5 the company's knowledge, but is nevertheless evidence
 6 of, or can properly be relied on, more accurately, as
 7 evidence with respect to the latter in any event, can it
 8 not?
 9 MR POTTS: In terms of the point of fraud or conspiracy?
 10 MR JUSTICE HILDYARD: Yes.
 11 MR POTTS: Well, my Lord, it goes to two points. The
 12 question as to what this conspiracy means, the central
 13 allegation is that we did not genuinely believe that
 14 there was fraud or dishonesty.
 15 MR JUSTICE HILDYARD: Yes.
 16 MR POTTS: So to that extent, one has to actually look at
 17 the state of the mind of the people who were actually
 18 making the decision. So if there is an email of someone
 19 at a low level -- and it is perhaps a somewhat
 20 intemperate email, or whatever -- that in a sense may be
 21 entirely irrelevant to the state of mind of the person
 22 at a higher level, in this case Mr Dyson, who is in fact
 23 making the decision, because it's his state of mind
 24 which matters.
 25 So that's why we say it is relevant, because you

1 have to look at, when one says: SOG did not have grounds
 2 to conclude, and this is an organisation of whatever it
 3 is, 30,000 employees, you don't look at all 30,000
 4 employees' state of mind, you look at the person who is
 5 making the relevant decision. And I refer your Lordship
 6 back to the BCCI quote. So that's why it's relevant.
 7 I think that's it, my Lord.
 8 MR JUSTICE HILDYARD: If you have a lot of evidence of the
 9 Indians plotting, is it not possible that the chiefs
 10 have gone along with it?
 11 MR POTTS: My Lord, yes, of course, and that may be
 12 a question as to a forensic and evidential issue.
 13 MR JUSTICE HILDYARD: You say the chief's adoption of it or
 14 acquiescence in it has to be specifically established?
 15 MR POTTS: I think so, my Lord, absolutely, yes.
 16 MR JUSTICE HILDYARD: How far do you press the want of
 17 particularity in the pleading?
 18 MR POTTS: How far -- well, my Lord, given it's come in
 19 reply, difficult to press the point by way of reply.
 20 I am not seeking to take a forensic point about my
 21 learned friend's pleading. The reason I raise it is to
 22 the extent that it highlights the importance,
 23 particularly in this kind of case where the issue is the
 24 grounds to conclude, the difficulties it creates --
 25 well, not the difficulties, but it highlights the

1 problem in the way the claimant's case is constructed,
 2 not in terms of forensically in terms of by way of
 3 pleading, but substantively. And running this point
 4 about saying, well, point to an email from someone right
 5 at the bottom of the hierarchy, doesn't take you -- it
 6 certainly doesn't take you very far -- I would say it
 7 doesn't take you anywhere at all -- in relation to the
 8 question your Lordship has to consider.
 9 So it's for that purpose that I raise the point,
 10 my Lord.
 11 MR JUSTICE HILDYARD: My understanding is that amongst the
 12 allegations made against you against your clients is
 13 that there was a plan to drive the claimants out of the
 14 company --
 15 MR POTTS: Yes.
 16 MR JUSTICE HILDYARD: -- and snaffle their shares for
 17 a nominal amount.
 18 MR POTTS: Yes.
 19 MR JUSTICE HILDYARD: To the financial advantage of, amongst
 20 others, the first defendant.
 21 MR POTTS: Yes.
 22 MR JUSTICE HILDYARD: Although pleaded in reply, that is
 23 nevertheless an allegation of dishonest and improper
 24 purpose, both.
 25 MR POTTS: Yes.

13

1 MR JUSTICE HILDYARD: You are not pressing on me the want of
 2 particularity beyond the points you have made, ie beyond
 3 the legal points, if I can put it that way, of the way
 4 in which the matter is pleaded.
 5 MR POTTS: I am not, my Lord.
 6 MR JUSTICE HILDYARD: No.
 7 MR POTTS: I have raised it, firstly, I am afraid, because
 8 it is consistent with, I am afraid, the jelly on the
 9 wall approach to the way the allegations are formulated
 10 in the case generally, but more particularly because it
 11 highlights, as I said, the particular task that
 12 your Lordship actually has to deal with in this case.
 13 MR JUSTICE HILDYARD: Yes.
 14 MR POTTS: So beyond that --
 15 MR JUSTICE HILDYARD: I am only clarifying, because it's
 16 absolutely a matter for you, but had this been put in
 17 the particulars of claim, it would have had to have been
 18 properly particularised to comply with the relevant
 19 rule.
 20 MR POTTS: Well, my Lord, with respect, I don't think it
 21 makes any difference what pleading it comes in.
 22 MR JUSTICE HILDYARD: That's why I have been asking you
 23 about it.
 24 MR POTTS: My Lord, the guidance from Three Rivers and such
 25 cases as to pleadings of fraud and dishonesty are very

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1 clear.
 2 MR JUSTICE HILDYARD: Yes. Notwithstanding the clarity of
 3 those rules, you don't press it in point of pleading --
 4 MR POTTS: My Lord, no. I'm not taking --
 5 MR JUSTICE HILDYARD: -- you feel you have a sufficient
 6 understanding of the case to be able to cross-examine
 7 and make submissions on it?
 8 MR POTTS: I do.
 9 MR JUSTICE HILDYARD: But you do take the legal point?
 10 MR POTTS: I do take the legal point.
 11 MR JUSTICE HILDYARD: Yes.
 12 Housekeeping
 13 MR POTTS: My Lord, there are no other points by way of
 14 opening.
 15 My Lord, there is just one point of housekeeping
 16 which I raise. It's highlighted in the skeleton
 17 arguments. It's in relation to the form of the witness
 18 statements, and it's a point which I am afraid won't
 19 have become apparent from my learned friend's skeleton.
 20 Our objection to the form of the witness statements
 21 is that what has happened, there was a PTR at which the
 22 judge gave guidelines in the usual way as to he
 23 suggested that the witness statement should be annotated
 24 with the trial bundles and he referred to the margins,
 25 and so on.

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1 What has happened, in fact, is that the claimants
 2 have gone through the witness statements, redrafted them
 3 to take out the exhibit references in the body of the
 4 statements, inserted the trial bundle references, which
 5 is -- well, it's unusual and strange. But my objection
 6 is the fact that the witness statements have been
 7 re-signed and not -- that they have been backdated to
 8 the date on which they were originally signed, and
 9 I have an objection to that.
 10 Witness statements are not to be amended, they are
 11 not to be tampered with. Once a witness statement is
 12 signed, it is signed, and one does not backdate
 13 documents. So I put down that formal objection in
 14 relation to those witness statements, just so
 15 your Lordship has it.
 16 MR JUSTICE HILDYARD: But they have promised that they have
 17 not otherwise amended the witness --
 18 MR POTTS: My Lord, yes.
 19 MR JUSTICE HILDYARD: So it's more a point of form than
 20 substance?
 21 MR POTTS: It is a point of form, my Lord, but just so your
 22 Lordship has it, because there is an issue about dating
 23 documents in this case.
 24 MR JUSTICE HILDYARD: I suppose by way of modification,
 25 a witness statement is only evidence of the evidence to

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1 be provided --
 2 MR POTTS: It is, my Lord.
 3 MR JUSTICE HILDYARD: It has no standing, actually, does it?
 4 It is not actually evidence at all, a witness statement,
 5 it's just an indication of what the evidence is going
 6 to be.
 7 MR POTTS: My Lord, yes. I would rather we get on with the
 8 case, but it's just my learned friend's skeleton didn't
 9 make the point as to what our actual objection was.
 10 MR JUSTICE HILDYARD: Right.
 11 MR STUART: My Lord, can I just deal with that last
 12 objection first?
 13 My learned friend says that the basis of his
 14 objection to what we have done is that you can't amend
 15 the witness statement. Well, the PTR judge ordered --
 16 paragraph 7 of his order:
 17 "Page references in all witness statements shall be
 18 [and these are the important words] amended/annotated to
 19 show the pagination of each document in the trial
 20 bundles."
 21 We took that on its face as his order, we therefore
 22 considered that we could either amend or annotate. We
 23 amended. We have undertaken that there is not a single
 24 other alteration to the words used, and therefore,
 25 I really don't accept that it's a proper even formal

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1 complaint about what we have done.
 2 We have complied with the court's order, and we have
 3 chosen to do it one way. It's a way, actually, which is
 4 also provided for within The White Book, and my learned
 5 friend has done it another way.
 6 MR JUSTICE HILDYARD: I don't think it matters a jot, to be
 7 honest. I think the White Book provision is if you are
 8 putting it in ab initio, rather than by subsequent
 9 amendment, and that the ordinary course is to
 10 marginalise the comments. But I don't think it matters
 11 at all.
 12 MR STUART: Thank you, my Lord.
 13 So, my Lord, I think we are going to press on with
 14 the evidence.
 15 MR JUSTICE HILDYARD: Yes.
 16 MR STUART: I will call the first claimant, Dr Poulsen.
 17 DR HELLE POULSEN (sworn)
 18 MR JUSTICE HILDYARD: Do sit down, and if you need water or
 19 if you need a break, you let me know. If you don't
 20 understand the question, let me know too.
 21 THE WITNESS: Thank you. Yes.
 22 Examination-in-chief by MR STUART
 23 MR STUART: Dr Poulsen, from where I am standing, which is
 24 as far away as can be, you have quite a quiet voice. If
 25 you could try to keep your voice as loud as possible.

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1 It may feel like you are shouting, but for those of us
 2 over here --
 3 A. Okay. Can you hear me when I speak like this?
 4 Q. Yes. No quieter than that, please.
 5 A. No.
 6 Q. Could we have passed to Dr Poulsen the white bundle B?
 7 A. Thank you.
 8 Q. If you would open that bundle, and we will find three
 9 statements, I think, of yours. Take them in turn. You
 10 see the tabs in the top right-hand corner? So tab 1 is
 11 your first trial statement.
 12 A. Yes.
 13 Q. Do you see that statement? And if you go to the last
 14 page it of it, page 54, top right-hand corner, is that
 15 signed by you?
 16 A. Yes. It is.
 17 MR STUART: Does your Lordship have a signed copy as well?
 18 MR JUSTICE HILDYARD: Yes.
 19 MR STUART: Do you confirm that the contents of that
 20 statement are true?
 21 A. I do.
 22 Q. Similarly, if you turn to tab 2, you made a second
 23 statement in which you replied to just a couple of
 24 points made by the defendants in their witness
 25 statements. So tab 2, page 5, it starts.

19

1 A. Yes.
 2 Q. It finishes, I think, on page 61, signed by you. Is
 3 that correct?
 4 A. That's correct.
 5 Q. Then finally, you made a short third statement, page 62,
 6 signed on page 69?
 7 A. That's correct.
 8 Q. Is that correct?
 9 A. Yes.
 10 Q. You confirm the contents of those other two statements
 11 are also true?
 12 A. I do.
 13 MR STUART: If you just wait there, Mr Potts will have some
 14 questions for you.
 15 Cross-examination by MR POTTS
 16 MR POTTS: Good morning, Dr Poulsen.
 17 A. Good morning.
 18 Q. Before we get on to matters to do with Bognor, I would
 19 like to ask you a couple of questions in relation to
 20 Worthing.
 21 Prior to acquiring of shares in Bognor Regis
 22 Specsavers -- that was in August 2005; is that right?
 23 A. Yes.
 24 Q. Before that, you had been a director an A shareholder at
 25 Worthing Specsavers from April 1997; is that right?

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1 A. That's correct.
 2 Q. There was a shareholders' agreement in relation to that
 3 company as well?
 4 A. That's correct.
 5 Q. Now, at paragraph 13, if you could turn it up, in your
 6 first statement --
 7 A. Yes.
 8 Q. -- you refer there to you having some concerns about
 9 Specsavers having decided to open a store at Rustington
 10 which was quite nearby to the store that you were
 11 a partner of; is that right?
 12 A. Yes.
 13 Q. You thought that Specsavers were putting their own
 14 interests, in opening another store, ahead of the
 15 interests of the store; is that fair?
 16 A. That is fair, but our concern was with the person who
 17 was actually dealing with our problems from Specsavers,
 18 which was a Mr Alan Goddon, which we thought was
 19 behaving in a particularly unfair and underhand way.
 20 Q. You say it was presented to you as a fait accompli, so
 21 you thought you didn't have a choice in the matter?
 22 A. That was how it was put to us, yes.
 23 Q. So even though you didn't like it, you realised that
 24 they were entitled to do it. Is that fair?
 25 A. No, that's not fair. I just thought that we had been

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1 misled, and I did speak to Tim Moyles(?), who was
 2 a member of the board at a bit of a later time, he was
 3 a member of the main board, and whom we had
 4 a relationship with where we felt we could approach him.
 5 He asked me if I wanted, perhaps, to try and make him
 6 stop it, to go to the board, because the board didn't
 7 know anything about it at the time, he said. And I just
 8 felt it had gone that far down the road, and our
 9 relationship between the partners in the store was so
 10 ruined by this --
 11 Q. I see --
 12 A. Episode, so I thought it was better to let it go.
 13 Q. You were prepared and happy to purchase shares in
 14 another Specsavers store as well?
 15 A. Yes, I thought we were just talking about one rotten
 16 apple. I didn't realise that the whole barrel was
 17 rotten.
 18 Q. I see.
 19 Just dealing with the pricing, at paragraph 24 of
 20 your statement you deal with the price for your shares.
 21 You say that you sold your shares in Worthing for
 22 300,000?
 23 A. Yeah.
 24 Q. 200,000 on completion, and then two instalments of £50,
 25 annual instalments?

22

1 A. Yes.
 2 Q. Could you keep your witness statement open, but could
 3 someone pass you volume E1 as well, please. If you
 4 could turn up page 89, please.
 5 A. It's falling a bit apart here. (Pause)
 6 Q. Sorry, E1.
 7 A. I am getting another bundle. It's broken.
 8 Q. Right. (Pause) Sorry, we will pass you another one.
 9 (Handed) Okay, page 89. That's the share sale
 10 agreement, isn't it, in relation to the sale of your
 11 shares?
 12 A. Looks like it, yeah.
 13 Q. Paragraph 6 on the left-hand side deals with the
 14 199,000, roughly 200,000, which you have referred to?
 15 A. Yeah.
 16 Q. Is that right? Then if you look at paragraph 5.2, there
 17 is a reference to a completion agenda. Do you see that?
 18 It is at paragraph 5.2 at the bottom of the page on the
 19 right-hand side.
 20 A. Yeah.
 21 Q. If you then go to page 91, on the right-hand side one of
 22 the matters to be dealt with prior to completion is the
 23 payment of a dividend of retained profits.
 24 A. Yes.
 25 Q. You see that?

23

1 A. Mm.
 2 Q. In fact, there was a dividend of just short of £50,000
 3 paid; do you remember that?
 4 A. Yes.
 5 Q. Prior to completion.
 6 A. Yes.
 7 Q. So what you have is the purchase price, 199, there were
 8 the two instalments, which were 58,000, and 54,000?
 9 A. Mm.
 10 Q. And then the just short of 50,000 as well?
 11 A. Yeah.
 12 Q. So in fact, you received almost 200, in fact a little
 13 bit more, about 250,000, rather than the 200,000 that
 14 you refer to; is that fair?
 15 A. Yes, that's fair.
 16 Q. So in paragraph 25, where you say:
 17 "I was able to pay 200,000 of the 375,000 and had to
 18 borrow the remaining 175,000," is it fair to say that
 19 actually you had £250,000 not £200,000 towards the
 20 purchase price?
 21 A. Well, yes. You can say that the bonus was actually part
 22 of the salary I was earning. When you sell your shares,
 23 you stump up and see how much bonus or dividend or
 24 however you want to put it is left in the company at
 25 that time. I am just talking about what the actual sale

24

1 of the shares --
 2 Q. I see.
 3 A. The 50,000 you talk about, that's already my money.
 4 It's just been held in the company.
 5 Q. I see. Then you refer to remortgaging three properties
 6 that you owned?
 7 A. Yeah.
 8 Q. And a business loan?
 9 A. Mm.
 10 Q. Which properties were those?
 11 A. Three properties in Parkside.
 12 Q. Can you remember which numbers?
 13 A. 9, 10 and 14.
 14 Q. Did you or your husband have any interests in any other
 15 properties at that time?
 16 A. No, and we haven't ever had any other interests in any
 17 other properties there.
 18 Q. So one of those properties you lived in?
 19 A. Yeah.
 20 Q. And the other two?
 21 A. The other two was let out at the time.
 22 Q. So can I move on to the purchase of Bognor? If you go
 23 to paragraph 18 of your statement, would you just read
 24 that?
 25 (Pause)

25

1 You say you now realise that the reason you were
 2 allowed to take over was to use you to build up a poorly
 3 performing business as you had done in Worthing. You
 4 weren't headhunted as such to take over Bognor, was it?
 5 You expressed an interest in buying the shares from
 6 Mr Halsey; is that fair?
 7 A. Yes, there were several parties that were interested in
 8 buying Bognor Regis at the time, because we all knew
 9 that it was an underperforming store. And what I was
 10 trying to say here is that I was probably chosen because
 11 they realised that I would be able to improve on that
 12 business.
 13 Q. Do you still have E1 in front of you?
 14 A. Yeah.
 15 Q. Could you just turn, please, to page 59? Do you see
 16 that document?
 17 A. I do.
 18 Q. It's a valuation of the store, isn't it?
 19 A. Mm.
 20 Q. Do you see there are figures for the operating profits
 21 just by the first holepunch?
 22 A. Yeah.
 23 Q. Operating profits, and you can see the turnover at the
 24 top of around £1 million a year; do you see that?
 25 A. I do. At the time we bought, we had a turnover of

26

1 920,000 being shown to us. This was only done after we
 2 had actually bought the shares.
 3 Q. Yes, I see.
 4 A. So we didn't actually know that final number at the
 5 time.
 6 Q. I see. But the business was generating profits?
 7 A. Yeah.
 8 Q. And obviously that led you to being willing to pay
 9 £375,000 for 60 per cent of the A shares?
 10 A. Because of what we thought we could make the store do,
 11 not because of what it was doing.
 12 Q. Yes, absolutely. So you thought you could make a go of
 13 the business, otherwise obviously you wouldn't have
 14 bought it?
 15 A. Yeah.
 16 Q. Now, at paragraph 20 of your statement you say that the
 17 original agreement you had with Specsavers was to buy
 18 all of the A shares from Mr Halsey.
 19 A. Yes.
 20 Q. You have not disclosed any documents which show that
 21 agreement, have you?
 22 A. There isn't any documents to show that, because most
 23 things that goes on in Specsavers are done by telephone.
 24 Q. The evidence of my clients is that the business transfer
 25 department has no record supporting that contention

27

1 either?
 2 A. I am not surprised at that.
 3 Q. You have not referred to anyone at Specsavers being
 4 aware, you have not identified anyone in your statements
 5 as being aware of that or involved in that agreement,
 6 have you? Your statement doesn't refer to any
 7 individuals at Specsavers?
 8 A. Would you like to just --
 9 Q. Sorry.
 10 A. You are confusing me a bit.
 11 Q. You say at paragraph 20 that:
 12 "The original agreement [you] had with Specsavers
 13 was 'I was going to buy all the A shares from,' I think
 14 that's Mr Halsey, the outgoing owner?
 15 A. Yeah.
 16 Q. In your statement, you don't identify anybody at
 17 Specsavers having made that agreement, a particular
 18 individual, do you?
 19 A. Well, the person that I was talking to about buying the
 20 shares was Mr Michael Ryan, who was the director of
 21 business transfers, and he is the one who would know
 22 what we were talking about at the time.
 23 Q. But you haven't identified him in your statement,
 24 have you?
 25 A. No.

28

1 Q. Could I ask you to turn up E1, page 60? That's the
2 heads of agreement in relation to the sale. Do you
3 recall that?
4 A. Yeah.
5 Q. That's made some two months before the shareholders'
6 agreement was entered into?
7 A. Mm.
8 Q. That provides for you to purchase 60 shares and
9 Mr Weller, 40. Do you see that at paragraph 5?
10 A. Yeah.
11 Q. And the consideration is set out at £625,000?
12 A. Mm.
13 Q. Now, there is no reference to you alone purchasing the
14 shares in that document, is there?
15 A. No.
16 Q. I put to you that there was no such agreement with
17 Specsavers, and this was the heads of terms, and the
18 agreement that you had was set out in the purchase
19 agreement.
20 A. Well, why would I say there were? I've got no reason to
21 say that.
22 Q. Now, you didn't ask for your husband to join the company
23 at that time, did you?
24 A. No.
25 Q. He was helping you out at Worthing, you thought he could

29

1 contribute a lot to the business?
2 A. I thought he could be in a supporting role to me like he
3 has always been.
4 Q. Because in paragraph 34 of your statement you say that
5 he acted as if he was the co-owner of the business.
6 A. No, what we are saying is that he went with whatever
7 needed doing, and he did it without any selfish reasons,
8 is how I would put that.
9 Q. Well, that's not quite what it says. Could you just
10 have a look at paragraph 34, Dr Poulsen? You say there
11 at the end:
12 "... he ran ... as if he was a co-owner of the
13 business."
14 A. Yes, I can't see what's so strange about that.
15 Q. My question to you is: at the time, did you think about
16 applying for him to act as an A director and
17 shareholder?
18 A. Not at all.
19 Q. Why was that?
20 A. Because it was my business, and I never -- if I had
21 wanted him to be part of the business, I would have
22 either bought all the shares myself or I would have
23 proposed that he should have been made a retail
24 director.
25 Q. Or could you not have transferred some of yours shares

30

1 to him?
2 A. I had no intention of doing that. It was never the
3 plan.
4 Q. Now, at paragraphs 26 and 27 you refer to your
5 understanding of the shareholders' agreement, and you
6 say that the stipulated day-to-day management of the
7 business was delegated to the A directors.
8 A. Yeah.
9 Q. Yourself and Mr Weller?
10 A. Mm.
11 Q. You can put away E1, if someone could help you, and
12 could I have volume D, please?
13 At page 94 -- you may want to have it sideways.
14 This is the shareholders' agreement you entered into,
15 isn't it?
16 A. Yeah.
17 Q. You had entered into a previous shareholders' agreement
18 for Worthing in 1997?
19 A. Yes.
20 Q. So you had been operating the Specsavers model for about
21 eight years by that time; is that fair?
22 A. That's correct.
23 Q. You say:
24 "Day-to-day management delegated to Mr Weller."
25 If you look at 3.1, which is on page 96, would you

31

1 just read clause 3.1 to yourself?
2 (Pause)
3 So in fact the division of responsibility was in
4 accordance with the manual, wasn't it?
5 A. Yes.
6 Q. So you had primary responsibility to attend at the
7 premises to manage the operation of the business in
8 accordance with that manual?
9 A. Yes, the Specsavers Manual is about which frames you
10 have to buy and how you treat the customers, and ...
11 Q. So it's fair to say you didn't have an entirely free
12 hand to run the business as you wanted?
13 A. No, I never presumed so. We had bought into the brand,
14 so we were running a Specsavers store, but we still
15 considered it our store.
16 Q. Obviously you had benefits received from running that
17 store successfully. You made profits from it, you paid
18 salary and so on, and could grow the business?
19 A. Yes, that's correct.
20 Q. But SOG was trusting you to do that in accordance with
21 the manual to preserve its brand. You understood that?
22 A. Yes.
23 Q. Then a number of matters were reserved under 3.2, which
24 were non-operational matters. You were aware of those?
25 A. (Pause). Yes. It's a long list, but --

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1 Q. It's a long list. 4.1, you received a dividend from the
2 company?
3 A. Well, we took a bonus, not a dividend, but yes.
4 Q. The levels of dividends and bonuses were paid out of
5 profits, weren't they?
6 A. That's correct.
7 Q. And paragraph 4 sets out the dividend policy for
8 payments of profits to you, and you could choose whether
9 to have them as dividends or bonuses; is that right?
10 A. That's correct.
11 Q. So in order to do that, that depended upon the accounts
12 of the company, didn't it?
13 A. Correct.
14 Q. And you needed to ensure that matters were properly
15 accounted for as a director? Is that right?
16 A. (Witness nods)
17 Q. Could you just, for the transcript, sorry, say "yes" or
18 "no"?
19 A. Yes.
20 Q. So you were a director and you signed off the financial
21 statements; is that right?
22 A. Correct.
23 Q. Then paragraph 6 of the agreement deals with the brand
24 presentation. You have talked about that, you
25 understood that you had to present the brand in

1 a certain way?
2 A. Yes.
3 Q. And clause 7, you understood that you were obliged to
4 participate in marketing activities?
5 A. Yes.
6 Q. Then clause 9 dealt with accounting, so you provided
7 accounting information to SOG so that they would provide
8 monthly management accounts to you?
9 A. Correct.
10 Q. But you were the ones who supplied that information to
11 them; isn't that right?
12 A. Correct.
13 Q. So whilst the shareholders' agreement specified
14 a dividend policy, the business belonged to the company,
15 didn't it, Specsavers Bognor?
16 A. Yes.
17 Q. The profits were those of the company?
18 A. Yes.
19 Q. And the policy for dividends provided for shareholders
20 to approve the distributions to you in accordance with
21 accounts?
22 A. Correct.
23 Q. You would be provided with management accounts and
24 monthly statements setting out what was available for
25 distribution; is that right?

1 A. Correct.
2 Q. So could you turn up E1, page 172? Do you see that?
3 That's a bottom line report. Do you see that?
4 A. I can see that, yes.
5 Q. You are obviously familiar with these. You would get
6 these I think every month?
7 A. Yes.
8 Q. It sets out details as to your performance indicators,
9 as to how sales are going, you see the graph, and some
10 projections at the top; do you see that?
11 A. I do.
12 Q. Then there is details as to the operating profit and
13 loss. Do you see those? For the month? Between the
14 two holepunches? Key performance indicators, total
15 sales, operating profit/loss. Do you see that? On the
16 first page, 172.
17 A. Oh, right. Sorry, I am at the wrong page.
18 Q. I am sorry.
19 A. I see that, yes.
20 Q. Those figures are based on the management accounts,
21 which you were provided with every month; yes?
22 A. Yes.
23 Q. You have said that those were based on the figures that
24 you provided to SOG.
25 Then if you go over the page, you see at the bottom

1 there is a financial planning analysis. Do you see
2 that?
3 A. Which page are we on?
4 Q. Sorry, I am on page 173.
5 A. Yes.
6 Q. Then there is a reference to reserves, and it says:
7 "Cash available for distribution."
8 Do you see that?
9 A. I do.
10 Q. It's based on those figures that you could elect either
11 to take a dividend or a bonus?
12 A. Yeah.
13 Q. Those were the figures based on your accounts; is that
14 correct?
15 A. Correct.
16 Q. We can put E1 away. Do you still have D out there? Is
17 that still available? Just while we are here, at
18 page 15, there was also, at the same time as the
19 detailed shareholders' agreement, you entered into
20 a service contract as well. Do you see?
21 A. I do.
22 Q. You were employed as an optician?
23 A. I did.
24 Q. And consistent with what you have said about the brand,
25 3.1.6, your duties included:

1 "... using your best endeavours to promote the
2 interests of the company and all Specsavers stores and
3 the brand and the Specsavers brand."
4 Do you see that?
5 A. No. Which paragraph did you --
6 Q. I am sorry, it's 3.1.6 on page 16 at the top of the page
7 on the left-hand side.
8 A. Yeah.
9 Q. So you understood the importance to SOG of the brand
10 which you were there to help promote?
11 A. I did.
12 Q. If you could turn back to the shareholders' agreement at
13 page 94, you see that you were there employed as
14 optician on the parties. Do you see that, on the
15 left-hand side?
16 A. I do.
17 Q. And Mr Weller as retailer?
18 A. Yes.
19 Q. Then if you go forward, in terms of transfer, which is
20 at paragraph 18 on page 101 --
21 A. Which paragraph did you say?
22 Q. 18.1. You can have a quick read of that, if that helps.
23 (Pause)
24 A. Fine.
25 Q. Okay. And you see there that if someone, an individual,

1 is registered with the GOC, that one of the issues for
2 an optician is that Specsavers are entitled to see that
3 somebody replacing them has similar skills, and the same
4 for a retailer; do you see that?
5 A. I see that, but that was not what reality was like. In
6 reality, sometimes you could have a retail director
7 being replaced by an optician, or the other way around.
8 Q. I understand that. I am asking you about what the
9 contract says, but you understood that that's what
10 Specsavers were entitled to expect under the contract?
11 A. I don't think I put that much attention to that
12 particular paragraph.
13 Q. Okay. We can put volume D away, and just keep your
14 witness statement open.
15 You say in your witness statement that Specsavers
16 identified that Mr Weller was weak in financial and
17 administrative matters?
18 A. Yeah.
19 Q. But approved him on the basis of your husband's support?
20 A. Yes.
21 Q. Again, there are no documents disclosed evidencing this,
22 are there?
23 A. And again, I am not surprised, because when I suggested
24 that Barry should be the retail director, he wasn't
25 stage 1 approved at the time, so they fast-tracked him

1 to go to Skelmersdale and sit some interviews with the
2 people up there. And they had Chris Howarth had
3 contacted Michael Ryan, the director of the business
4 transferred, and said to him, "We are happy with Barry,
5 but there are some weaknesses with his financial and
6 administrative understanding". And I said to
7 Michael Ryan, "That will be okay, because my husband
8 will be around to hold his hand in the beginning", and
9 as Michael Ryan said, anyhow there was courses he could
10 attend and learn this --
11 Q. Who could attend?
12 A. Barry, Mr Weller could attend, to improve that part of
13 his knowledge.
14 Q. Now, Mr Weller had been with Specsavers for many years,
15 hadn't he?
16 A. That's correct.
17 Q. He had been an assistant manager; is that right?
18 A. Yes.
19 Q. And then manager of the Worthing store?
20 A. Yes.
21 Q. And, indeed, chairman of the managers' forum for the
22 region?
23 A. That's correct.
24 Q. Specsavers has a programme for assessing joint venture
25 partners; is that right?

1 A. Right, yes.
2 Q. Indeed, if you remember, Mr Yogaratnam, who later
3 expressed an interest in taking shares, he in fact
4 failed that course when he first took it, didn't he?
5 A. Yes.
6 Q. And Mr Weller passed that course, didn't he?
7 A. He did.
8 Q. So the position is that, from Specsavers' point of view,
9 they have no records to support the contention that
10 Mr Weller didn't have sufficient skills, and from their
11 point of view they took the view that he was presented
12 and accepted by them on his merits as joint venture
13 partner?
14 A. Yes, I am just telling you what actually went on.
15 Mr Ryan also said that he had never had such an easy
16 selling of shares, and, you know, transfer of shares as
17 he had had any time before as when my husband was
18 actually dealing with it. So he had quite a lot of
19 talks to my husband. He knew my husband well.
20 Q. There was a meeting in 2008, wasn't there, in relation
21 to your husband's involvement, the extent of your
22 husband's involvement in the store, and you had
23 a business review meeting?
24 A. Correct.
25 Q. Is that right, in April 2008?

1 A. Yeah.
2 Q. Now, you were aware, weren't you, that the appointment
3 of a consultant was not a matter delegated to you,
4 weren't you, under the shareholders' agreement?
5 A. No, I wasn't really aware of that. I didn't look at it
6 like that.
7 Q. I see, but paragraph 3.2.13 of the shareholders'
8 agreement made that clear, didn't it?
9 A. The way I looked at it was that my husband was doing
10 a lot to help us and I felt that he should be paid
11 for it.
12 Q. But you didn't get Specsavers' consent in writing to
13 that as provided for under the agreement?
14 A. No, I didn't, but they knew that he was involved,
15 already in the start we were in Bognor Regis. We had a
16 visit from Mr Adrian Deane, who said to me, "I've seen
17 you have some invoices from an accountant. You
18 shouldn't really need an accountant as you have got the
19 bottom line." And I explained the situation to him, what
20 was doing, and he said, "If that's what makes Bognor
21 successful, that will be fine".
22 Q. According to Mr Dyson, Mr Deane has confirmed that he
23 was not informed of Mr Vos' involvement and the first he
24 heard from Mr Vos was in early 2008?
25 A. Well, that's not true.

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1 Q. You see, Mr Rowe's evidence is that the payments to your
2 husband came to SOG's attention in early 2008?
3 A. Yes, and the ones who put it to Specsavers' attention
4 was actually Mr Adrian Deane, and Jill Clark, because
5 Adrian Deane knew all the time that it had been going
6 on.
7 Q. At paragraph 35 you say that at the end of each month
8 your husband raised an invoice in the name
9 W Godfrey Vos?
10 A. Yes.
11 Q. In fact, those invoices, the entity which raised those
12 invoices, apart from in three cases, was Optimisation
13 Healthcare, wasn't it?
14 A. No.
15 Q. Can I ask you --
16 A. That's two separate things.
17 Q. Okay. Could you take up volume E1, please? If you turn
18 to 154-1. So if you find section 154 and then turn on
19 to the next page --
20 A. What did you say, 15 ...?
21 Q. 154, it's at the top right-hand corner.
22 A. Yeah.
23 Q. Okay?
24 A. 154-1?
25 Q. Yes. Do you have that?

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1 A. I do.
2 Q. Okay, you see that's an invoice which is stated to be to
3 your husband?
4 A. Yes.
5 Q. And so on, and the account name and so on, and the
6 account details are your husband?
7 A. Yes.
8 Q. If you turn, the next page is the same, and the next
9 page is the same.
10 A. Mm.
11 Q. Do you see that? Then if you go to 30 November, if you
12 go to the bottom of the page, do you see that? It's
13 a little bit faint, but do you see it says there:
14 "W Godfrey Vos fasa Accountancy Services is
15 a trading name of Optimisation Healthcare Group
16 Limited."
17 Do you see that?
18 A. Yes.
19 Q. So this is actually an invoice from Optimisation
20 Healthcare, isn't it?
21 A. Well, we kept it separate in a way that we kept my
22 husband's own work separate from what we later on
23 called -- the bills that came from Optimisation
24 Healthcare, which is a different thing altogether.
25 Q. I don't think you have quite answered my question,

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1 Dr Poulsen.
2 A. I think I have answered it as good as I can.
3 Q. The question I asked you is that the entity which has
4 rendered this invoice is Optimisation Healthcare Group
5 Limited, isn't it?
6 A. Well, I am just telling you how I see it, and how
7 I was -- how it was explained to me.
8 Q. Well, you approved this invoice, didn't you?
9 A. I did.
10 Q. And it says at the bottom of the invoice that Godfrey
11 Vos fasa Accountancy Services is a trading name of that
12 company. Are you saying that's incorrect on the
13 invoice?
14 A. So what you are saying is it goes into the same account?
15 Q. No, I am saying the entity which raised the invoice is
16 Optimisation Healthcare Group Limited, it's clear from
17 that invoice, isn't it?
18 A. (Pause) I can't see where you are seeing that. Which
19 page are you on?
20 Q. I'm on 154-4, and it's the same on all the other
21 invoices that follow it.
22 MR JUSTICE HILDYARD: Do you see at the bottom, if you
23 compare the preceding pages, the last bit just gives
24 an address and telephone?
25 A. Yeah.

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1 MR JUSTICE HILDYARD: The page you are being asked about,
2 and the subsequent pages, has in little letters right at
3 the bottom, the last two lines, it refers to a trading
4 name of Optimisation Healthcare Group Limited. I think
5 that's what you are being asked about.
6 MR POTTS: You authorised all these invoices, didn't you?
7 This was not a one-off?
8 A. No.
9 Q. So maybe I'll just ask you one more time: so you can see
10 from these invoices that it was not your husband that
11 was the entity raising the invoices, it was a company,
12 Optimisation Healthcare Group; is that right?
13 A. Well, I don't see it like that. I see it as his
14 personal bill to Specsavers in Bognor.
15 Q. Dr Poulsen, I put it to you that that's not what it is;
16 it's clear from this invoice what it is?
17 A. I can only tell you how I understand it.
18 Q. Now, your case is that the Specsavers interest in early
19 2008 in relation to sums being paid by your husband was
20 a hostile initiative taken in retaliation to a concern
21 you had had in relation to what you call an unlawful VAT
22 scheme. Do you see that? If it helps you, paragraph 40
23 of your witness statement.
24 A. Yes. Now, the reason it felt like that was that we had
25 just written a letter to Gill Morris about dual company

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1 VAT liability, and in Specsavers you are not allowed to
2 ask questions, you were looked at as being difficult.
3 So we felt that the way that he insisted in talking
4 about something that wasn't quite right in our own
5 business was kind of a slap over the fingers.
6 Q. Okay, well, thank you for that.
7 Let me ask you the question I was going to ask you.
8 What you are referring to, what you refer to as
9 an unlawful scheme, is the dual company structure which
10 Bognor operated; is that right?
11 A. That's correct.
12 Q. Now, that's a structure which Bognor and many hundreds
13 of other stores operated; correct?
14 A. That's correct.
15 Q. Just in terms of the structure, let's see if we can get
16 this straight. Bognor was the store company?
17 A. Yeah.
18 Q. Is that right? And was able to net off all of the VAT
19 it was charged against the VAT which it charged;
20 correct?
21 A. Mm.
22 Q. Visionplus was a service company. Because a lot of what
23 the service company does is services which are not
24 subject to VAT, it couldn't offset all of its VAT on the
25 things that it had to pay for, its inputs; is that

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1 right?
2 A. Yeah.
3 Q. So if the whole business was operated through a single
4 company, whilst you would have to account for all the
5 VAT that you charged on your sales, you wouldn't be able
6 to reduce that by offsetting against all the VAT that
7 you had to pay on things that you purchased; is that
8 right? On the single company structure?
9 A. Yeah.
10 Q. So to give an example, if you paid £100 in VAT on
11 electricity bill, in fact you could only offset about
12 25, 30 per cent against that if you had operated on
13 a single company structure; is that right? Did you
14 appreciate that?
15 A. I think I do, yeah.
16 Q. So that meant you would have had to pay more VAT?
17 A. Mm.
18 Q. Now, the dual company structure allows for
19 cross-charging of services between the two companies; is
20 that right?
21 A. That's correct, and we were never aware that that was
22 why we were a dual company, that it had all something to
23 do with trying to get tax evasion out of it.
24 Q. That's a serious allegation, Dr Poulsen --
25 A. I'm not trying to come with a serious allegation, but

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1 I am just saying to a lay person like me, I felt, well,
2 we had some sort of set-up here where one of our
3 companies sell glasses to the other company, and it's
4 done at a value that's below the normal retail value,
5 and that allows us to claw back 100 per cent of the tax
6 that has -- sorry, of the VAT that has been paid.
7 Q. Right. In fact, let me just --
8 A. And also it did turn out that the HMRC later on thought
9 that that was not a fair scheme, and it was reduced to
10 55 per cent, and we had to pay a lot of money back.
11 Q. Okay, let me deal with each of those points, if I may.
12 Just in relation to the dual structure scheme, as
13 you have said, it allows you to -- let's say a £100 VAT
14 bill was received, that was split 45 per cent to the
15 store company, 55 per cent to the service company; is
16 that right? Something like that? So, in fact, on £100,
17 rather than only being able to offset 25 per cent, you
18 were able to offset a larger amount, and that meant on
19 £100 in fact you were about £33 better off. Do those
20 sort of figures sound roughly right to you?
21 A. I am not sure I'm following your 100 per cent.
22 Q. That's what it was. It allowed the business to recover
23 more VAT than the single store would; you agree with
24 that?
25 A. Yeah.

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1 Q. So the money saved would belong to the business, it
2 would not belong to SOG, would it?
3 A. No.
4 Q. It would belong to your store?
5 A. No.
6 Q. And that would mean that the business had larger
7 profits; is that right?
8 A. Yes.
9 Q. Bigger profits meant bigger bonuses; is that right?
10 A. Yes.
11 Q. So the structure was for your benefit; correct?
12 A. Correct.
13 Q. Now, you say that it was struck down, in your witness
14 statement?
15 A. Yes.
16 Q. In fact, HMRC had been discussing the scheme since 2004;
17 isn't that right?
18 A. We were told that much later, yes.
19 Q. And a determination was made in fact much later, in
20 2009; is that right?
21 A. That is correct.
22 Q. And you were given updates through the period in
23 newsletters from time to time?
24 A. We were given very superficial information. What we
25 were trying to find out was how big a liability could we

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1 be due, what kind of money were we due if all this went
2 wrong.
3 Q. Firstly, as at February 2008, nothing had been struck
4 down at that point; is that right?
5 A. No, but they were irritated, they were annoyed with us
6 that we dared to ask questions.
7 Q. Could you answer my question, Dr Poulsen? You say in
8 your statement that this had recently -- you are talking
9 in 2008 -- been struck down by HMRC; nothing had been
10 struck down in 2008, had it?
11 A. Well, it was being investigated.
12 Q. That's not what you say in your statement, Dr Poulsen,
13 is it? Is what you say in your statement incorrect?
14 A. I am not sure I understand the difference.
15 Q. I --
16 A. You have to appreciate English is not my first language.
17 Q. Well, you signed the statement as being true. Did you
18 read it carefully?
19 A. Yes, I did.
20 Q. So you understood it when you wrote it?
21 A. I think I did.
22 Q. What it says here is that it had recently been struck
23 down by HMRC. You are talking about the position in
24 February 2008.
25 A. Yes.

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1 Q. Do you accept that?
2 A. Yes.
3 Q. And you are saying in the statement that it had been
4 struck down in 2008 by HMRC, and what I am putting to
5 you is that nothing had been struck down in 2008. Do
6 you agree?
7 A. I agree, the way you put it there.
8 Q. So your statement in that regard is incorrect?
9 A. But when we talk about what was cause for the other
10 thing to happen, we got an email from Gill Morris after
11 we had had the business review meeting saying "Did you
12 enjoy your meeting with Mike Rowe?" They all knew what
13 each other was doing to us.
14 Q. With respect, Dr Poulsen, you haven't answered by
15 question. I think a yes or no answer would probably do.
16 Do you accept that what you say in paragraph 40 is
17 incorrect?
18 A. Yes.
19 Q. In fact, the structure was never struck down, as you
20 say, was it? In fact, HMRC accepted that the dual
21 company structure was valid and it was still in use when
22 you left the business in 2011, wasn't it?
23 A. Well, as I said to you, it had been adjusted, so the --
24 Q. That's not the same as being struck down, is it,
25 Dr Poulsen? Is it?

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1 A. What do you mean by "struck down"? Would that mean that
2 one couldn't have the scheme at all, or ...? Struck
3 down to me means that we had to pay, a big fine, we had
4 to pay back the money and it had been adjusted so that
5 we could claim back less VAT.
6 Q. It wasn't struck down, was it? What was agreed was that
7 there should be a fixed cross-charge of 55 per cent; is
8 that right?
9 A. That's right, yeah.
10 Q. And some services had been charged at it higher or at
11 lower percentages in some stores, so that the balances
12 of different stores required some adjustment; is that
13 right? Yes or no?
14 A. Yes.
15 Q. During the period of this time, you continued to enjoy
16 the benefits of the scheme; correct?
17 A. Yes.
18 Q. It saved you a lot of money?
19 A. Well, we also had to pay a lot of money back that we
20 had --
21 Q. Well, let's just deal -- in fact, the store had a VAT
22 reserve account, didn't it, of £75,000 to deal with this
23 potential issue?
24 A. Which was our money we had had to put into an account.
25 Q. Yes. The eventual liability --

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1 A. Which we couldn't then pay out to ourself.
 2 Q. Indeed. In fact, the VAT liability was not £75,000, it
 3 was £39,000?
 4 A. That's correct.
 5 Q. So you recouped £35,000?
 6 A. Plus some fines on top of it.
 7 Q. Yes, which were shared out along with the group.
 8 I don't know about the fines, but you recouped £35,000
 9 from that?
 10 A. Yeah.
 11 Q. But you had made significant savings from the scheme?
 12 A. (Witness nods)
 13 Q. And it wasn't struck down, was it?
 14 A. If you say so.
 15 Q. Now, in paragraph 40 you say that SOG's uncalled
 16 interest was a hostile initiative; is that right?
 17 A. Let's have a look and see.
 18 Q. Paragraph 40.
 19 A. Yes, that's how we saw it.
 20 Q. Okay. I am not going to ask you about -- a lot of your
 21 witness statement deals with what was going on
 22 internally, you say, at SOG, but you were not actually
 23 a party to deliberations at SOG internally, were you?
 24 A. No. We always had a feeling that they had a lot of bad
 25 will towards us, but it was only when we saw the

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1 disclosures with all their internal emails that we
 2 realised that we were right all the way along.
 3 Q. Could I ask you to take E2, please? Do you have that?
 4 I am sorry, page 297, Dr Poulsen. Do you have that
 5 letter?
 6 A. I do.
 7 Q. Now, that's a letter to Gill Morris asking for
 8 information in relation to the VAT scheme and the
 9 position with the Revenue; is that right?
 10 A. Correct.
 11 Q. Who wrote the letter?
 12 A. My husband did.
 13 Q. Okay. It doesn't mention your husband, does it, though?
 14 A. No, but --
 15 Q. And it's signed by you and Mr Weller?
 16 A. Yes. We would sit and discuss what we would like to be
 17 in a letter, and then he would write it and we would go
 18 through it again.
 19 Q. And you would approve it?
 20 A. Yeah.
 21 Q. Okay. Then if you could turn on to page 330, Mr Rowe
 22 sent you an email on 29 February?
 23 A. Yeah.
 24 Q. And he contacted you, he wanted to meet to discuss the
 25 nature of the relationship with Optimisation Healthcare

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1 and concerns re invoicing; do you see that?
 2 A. Yes.
 3 Q. The nature of the relationship and concerns
 4 re invoicing?
 5 A. Mm.
 6 Q. He says further down the page he wants to understand
 7 from both of you -- that's you and Mr Weller, isn't it?
 8 A. That's correct.
 9 Q. -- the reason for using the company, the benefits to the
 10 business, and to share concerns about tax benefits in
 11 kind, et cetera. You understand that?
 12 A. I do.
 13 Q. Now, as we have seen, in fact all but three of the
 14 invoices were actually rendered by Optimisation
 15 Healthcare Group; do you agree?
 16 A. Yes, you pointed that out to me. But as I said to you,
 17 that's not how I saw it.
 18 Q. Okay. Then there is your response at 331. Who drafted
 19 this email?
 20 A. I am not sure. I think my husband would have actually
 21 put it on paper. He did most of our writing for us.
 22 Q. You see, if you look at the second paragraph, there is
 23 a particular style to it, actually:
 24 "We are working very hard to," and it has quotes
 25 round, "'recover' from the VAT [again quotes] 'blow'."

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1 Then in the next paragraph:
 2 "We do not see what all the intrigue is about", with
 3 inverted commas.
 4 It's slightly unusual. Do you recognise that as
 5 your husband's style of writing?
 6 A. Yes.
 7 Q. He tends to use sort of quote marks in that sort of way?
 8 A. I don't know about that.
 9 Q. Okay. Then the explanation given is:
 10 "The company is a facilitation company working for
 11 and providing exactly the same services it does for us
 12 to dentists, health clinics and similar organisations.
 13 Neither of us are personally involved in the provision
 14 of these services."
 15 Then it goes on, you say about accommodation for
 16 locums, and you say you work very hard. "We" -- that's
 17 you and Mr Weller -- work 60 hours a week, and so on?
 18 A. Yes.
 19 Q. You don't refer to your interest in the company there,
 20 do you? Did you have an interest in the company? Did
 21 your husband have an interest in the company?
 22 A. Well, it was a facilitation company in a way that we
 23 were working in a very deprived area, and if I can just
 24 take a very plain example --
 25 Q. Dr Poulsen, sorry, I would prefer it -- sorry to

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1 interrupt you -- if you could answer the question
 2 I asked you. Did you or your husband have an interest
 3 in that company?
 4 A. Yes.
 5 Q. What was the interest you had in that company, and your
 6 husband?
 7 A. Well, we were both directors in the company. It was
 8 a company that originally was set up when I was doing
 9 glaucoma clinics in the Worthing store to keep it
 10 separate from the income in the Worthing store.
 11 Q. You do not disclose in this letter that you or your
 12 husband have an interest in the company, do you?
 13 A. No, but as you -- no.
 14 Q. In fact, it says:
 15 "Neither of us are personally involved in the
 16 provision of these services."
 17 Is that right?
 18 A. Where do you see that, sorry?
 19 Q. Just below the first holepunch. It's the fourth
 20 paragraph down.
 21 A. (Pause) That's correct.
 22 Q. So you are seeking to give the impression there that it
 23 really isn't anything to do with you, aren't you?
 24 A. No, I don't agree with that. I don't agree with that.
 25 Q. Why didn't you mention --

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1 A. My husband was working as a troubleshooter as well for
 2 a dental company and for a health clinic, and fees from
 3 that work would sometimes go into Optimisation as well.
 4 Q. You didn't mention your own interest in the company, did
 5 you?
 6 A. No, not in that letter, no.
 7 Q. You didn't in fact even mention your husband's interest
 8 in the company either in that email, did you?
 9 A. Not in that particular email, no.
 10 Q. You then refer to arranging accommodation for locums?
 11 A. Yeah.
 12 Q. Wasn't that something that you and your other staff in
 13 the store could have done?
 14 A. If we had had plenty of time, yes, but we were working
 15 very hard trying to improve the business.
 16 Q. Now, the accommodation that we are talking about is
 17 accommodation for Ms Scott, isn't it?
 18 A. That's correct.
 19 Q. She was actually living at a flat that you owned, wasn't
 20 she?
 21 A. Not at that time.
 22 Q. So where was she staying?
 23 A. She was staying in a flat in Bognor that we rented for
 24 her on a daily basis.
 25 Q. So when did she start living at your flat?

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1 A. I can't remember. I think she was there about a year.
 2 Q. So when did she start at your store?
 3 A. I can't remember the date as well.
 4 Q. So you can't remember the date and you can't remember
 5 when she started living at your flat; is that right?
 6 A. Yes, I can't remember that off my head. I am trying to
 7 think was she with us for three years, by the time we
 8 left? I think it must be more or less that.
 9 Q. Could you just turn back to page 307? You see there
 10 that's Ms Scott, is it? Do you see the invoice?
 11 A. Yes.
 12 Q. So it was £30 a day and you were charging
 13 an administration fee; is that right?
 14 A. That's correct, yeah.
 15 Q. £25 pounds on top?
 16 A. Mm-hmm.
 17 Q. Did you continue charging that fee throughout the
 18 period?
 19 A. You mean for the period she stayed in that particular
 20 place?
 21 Q. Or, indeed, in any flat?
 22 A. Well, she didn't just stay in flats. Sometimes we had
 23 to go out and find bed and breakfast accommodation for
 24 her as well. This situation didn't last for very long.
 25 Q. Did you charge a fee when she was staying at your flat?

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1 A. No. When she was staying in our flat she paid a fee per
 2 day.
 3 Q. She paid the £30 a day; is that right?
 4 A. I can't remember what she -- no. I can't remember what
 5 she paid per day in our flat.
 6 Q. Did you charge a handling fee?
 7 A. No, no.
 8 Q. You also charged for a registration of optical staff; is
 9 that right? That's what you say, if you go back to 331:
 10 Checking they are properly registered. It's in the
 11 middle of the page.
 12 A. Where is that? You said 331?
 13 Q. 331, the email we were just looking at. Do you see the
 14 middle, the paragraph beginning "The benefit" and then
 15 in the middle of that paragraph:
 16 "... ensures that our optoms and other staff are
 17 properly registered."
 18 Do you see that?
 19 A. Yes.
 20 Q. Now, the optometrists, they did their own registration,
 21 didn't they?
 22 A. We paid for their registration and my husband checked
 23 regularly that they were actually registered.
 24 Q. And checking they were registered meant just looking at
 25 the website, didn't it?

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1 A. That's correct.
 2 Q. What fee was charged for that sort of thing?
 3 A. I think that was part of his ...
 4 Q. Was he charging for that?
 5 A. He was charging for his work, so he was trying to show
 6 what he was doing all the way along.
 7 Q. So for checking a website, he would charge for that?
 8 A. He would charge for doing administrative work for us,
 9 full stop. You are probably going to say to me in
 10 a minute: how much did he charge to look up on the web.
 11 Q. I'm asking you to --
 12 A. I think it's getting a little bit silly.
 13 Q. I think I would like you to answer the question which
 14 I am asking you, please, Dr Poulsen. Did he charge for
 15 looking, checking a website?
 16 A. I can't answer that question.
 17 Q. You say in your witness statement that in fact -- in
 18 paragraph 44 -- this was for reimbursing out of pocket
 19 expenses, that's what Optimisation was for?
 20 A. That's correct.
 21 Q. That's a bit different, isn't it, from the explanation
 22 you are giving now. (Pause). Isn't it?
 23 A. Would you like to repeat the question, please?
 24 Q. That's a bit different from the explanation you are now
 25 giving?

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1 A. I think in my mind I know exactly what we were using
 2 Optimisation for, and I just feel I am being taken down
 3 a road that is making me think, well --
 4 Q. Dr Poulsen, I am not taking you down a road. I am
 5 asking you questions, but you are not answering them.
 6 A. I am doing my very best, Mr Potts.
 7 Q. The reimbursement of expenditure, was that something
 8 that was disclosed to SOG, that that's what you were
 9 doing?
 10 A. I think we were talking generally, that generally
 11 looking at the big picture that this is what it was
 12 about, and if there was a small handling fee here and
 13 there.
 14 Q. You haven't answered my question, Dr Poulsen, yet again.
 15 Did you disclose that to SOG, that that's what you were
 16 doing, using it for?
 17 A. Well, we were quite open and honest with Mr Rowe when we
 18 had that meeting exactly what we were doing, and why.
 19 Q. It's not the explanation you provide in that email, is
 20 it?
 21 A. (Pause) Would it be possible for me to have
 22 a five-minute break? I am just getting a bit tired and
 23 flustered.
 24 MR JUSTICE HILDYARD: We will have a break very shortly in
 25 any event.

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1 Dr Poulsen, it is very exhausting being
 2 cross-examined, and I well understand that. It's
 3 always, one always wonders where counsel is going. But
 4 it's far better really to focus on each question as it
 5 comes, focus on it really carefully and give your honest
 6 answer to it and don't worry where he is going.
 7 A. Yes. Okay, because I'm sort of sitting waiting, "Is
 8 there a question here somewhere?" I cannot quite
 9 follow.
 10 MR JUSTICE HILDYARD: Sometimes one wonders where the
 11 question is leading, but it's better just to answer the
 12 question asked, and on the footing that you answer it
 13 truthfully then it will have its own answer. Do you see
 14 what I mean?
 15 A. Yes.
 16 MR JUSTICE HILDYARD: Otherwise one tends to try and guess
 17 where he is going, and you don't really focus on the
 18 question.
 19 A. No, I am trying to be helpful as well.
 20 MR JUSTICE HILDYARD: That's understood, and I am not
 21 criticising you. I am just trying to assist you.
 22 A. Thanks.
 23 MR JUSTICE HILDYARD: We will take a break now and
 24 reassemble at 20 to 12.
 25 (11.30 am)

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1 (A short break)
 2 (11.45 am)
 3 THE WITNESS: Thanks.
 4 MR POTTS: Dr Poulsen, could I ask you to take up volume E2,
 5 please, page 342? If you see in the middle of the page,
 6 there is a message there, it's an email sent from your
 7 account, signed by you and Mr Weller, on 17 March. Do
 8 you see that?
 9 A. Which page did you say?
 10 Q. 342, in the middle of the page, there is an email,
 11 original message from DIR Bognor, sent on 17 March at
 12 10.47 am. Do you have that?
 13 A. Yes, I do.
 14 Q. Okay. It's from you, isn't it, to Mr Rowe?
 15 A. Yeah.
 16 Q. Could you just have a read of what's on that page,
 17 please, and indeed, the first paragraph on the following
 18 page? I am just going to ask you a couple of questions.
 19 A. Okay. (Pause)
 20 Q. Okay?
 21 A. Yeah.
 22 Q. Can I ask you firstly: who drafted that email?
 23 A. My husband did.
 24 Q. Again, it has the inverted commas, "bemused". Do you
 25 see that?

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1 A. I hadn't actually noticed that before you brought my
2 attention to it.
3 Q. What it says is that you are bemused about the visit
4 which he wanted to have with you, and you say at the
5 bottom of page 342:
6 "There are no special relationships with any
7 suppliers of goods or services to this company whoever
8 they may be."
9 Is that right? You said that the suggestion was
10 "insulting and offensive", in inverted commas.
11 A. Correct.
12 Q. Now, that's not entirely accurate, is it? There was
13 a special relationship with Optimisation, wasn't there?
14 A. Correct.
15 Q. It was a company which you and your husband owned and
16 controlled, you were directors of it?
17 A. Correct.
18 Q. So you accept that that's not entirely accurate, when it
19 says "no special relationships with suppliers"?
20 A. Yes, I'll have to accept that.
21 Q. You hadn't disclosed your interest to SOG in your
22 emails, had you?
23 A. No.
24 Q. We looked at the previous email. You hadn't disclosed
25 your interest, had you?

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1 A. No.
2 Q. Or your husband's?
3 A. No.
4 Q. It wasn't insulting at all, was it, for your joint
5 venture partners to ask about this arrangement, was it?
6 A. Well, I think that he could have been happy with the
7 explanation we gave him in the letter. I have to
8 explain to you the way we were feeling at the time: oh,
9 no, are we going to have another meeting where we have
10 to pay another £350 and lose a lot of money, because we
11 had to have locums in, and other people standing in for
12 ourselves to continue the day-to-day business, which is
13 testing the eyes and selling the glasses.
14 Q. Can I go back --
15 A. From our side, it was seen as an unwelcome intrusion in
16 disturbing our daily work, when we felt it was something
17 we could perhaps explain on the phone or in a letter,
18 or ...
19 Q. Okay, if I go back to my question, which was: it was not
20 insulting for your joint venture partners to ask about
21 the arrangement?
22 A. No, that was not insulting, no.
23 Q. In fact, you have also accepted that in fact the
24 explanation you had given to your joint venture partner
25 was misleading and inaccurate; is that correct?

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1 A. Correct.
2 Q. And this was an arrangement which in fact, under the
3 shareholders' agreement, you were required to obtain
4 their consent for, weren't you?
5 A. I can't remember whether -- they did know that I was
6 a director in that company when I bought the shares,
7 because they always do that sort of check on your
8 background, and it did come up on their investigate --
9 what's it called, their search that I was a director in
10 Parkside Management and in Optimisation. But at that
11 time I had already explained that Optimisation were used
12 for work I did in the Worthing store, where I had
13 a special glaucoma clinic that I run together with a
14 consultant from the hospital. That was why it was
15 started in the first place.
16 Q. Dr Poulsen, you have not suggested anywhere in your
17 witness statement that they were aware of this, and you
18 have accepted from me that the explanation that you gave
19 to them was misleading. Isn't that the case?
20 A. Just in this particular letter you are reading out to me
21 here, yes.
22 Q. You didn't state in either of the communications that
23 you had an interest in that entity, did you?
24 A. No, I do think that I have explained it somewhere,
25 though. I am just trying to find out where. Because it

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1 was never a secret.
2 Q. You also didn't state in that document, either of those
3 communications, that SOG had apparently agreed at the
4 outset to Optimisation and your husband providing
5 support to Mr Weller, did you?
6 A. No, not in that email, no.
7 Q. Or the previous one?
8 A. No.
9 Q. Surely if it had occurred you would have explained this
10 in your emails, wouldn't you?
11 A. Well, Specsavers had not agreed to us using Optimisation
12 the way we were doing, but my husband assured us that in
13 any normal company that would be okay as long as
14 everything were accounted for.
15 Q. Can I take you back to volume D, please, page 96? Can
16 I ask you to look on the left-hand side at
17 paragraph 3.2.13, please? Do you see that?
18 A. (Pause) Yes, but you could call my husband
19 a professional adviser, couldn't you?
20 Q. You could.
21 A. And I had already mentioned his involvement to
22 Adrian Deane --
23 Q. Or a consultant?
24 A. -- just when we came in, and he had said it was okay if
25 that's what it took to make Bognor successful.

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1 Q. Well --
 2 A. So I don't see -- I can't agree that I hadn't let them
 3 know. When you tell an official from Specsavers that
 4 this is the case and they say, "That's okay", then you
 5 presume that it will be said to whoever is in the other
 6 end, I think.
 7 Q. If that was the case and it was all sorted and agreed at
 8 the outset, why didn't you say that in either of the
 9 emails that you sent? Why didn't you say that?
 10 A. Because it's two different things we are talking about
 11 here, isn't it? We are talking about my husband working
 12 as a consultant to us, a business adviser, and doing
 13 work in the actual store for us; and a facilitation
 14 company that were paying for tickets for staff upfront,
 15 so that we could claim the money back along the normal
 16 ways in Specsavers. But they didn't have to take it out
 17 of their own purse, for example, that were arranging
 18 accommodation for locums. That's what we were talking
 19 about. There is two different things.
 20 Q. I put it to you, Dr Poulsen, that the concern was in
 21 relation to the level of -- you can see from his
 22 emails -- monies being charged by Optimisation, and if
 23 you had had that agreement with Specsavers, the obvious
 24 thing for you to have done in your communications would
 25 have been to have mentioned it, which you did not?

1 A. Well, I've just said to you I didn't have any agreement
 2 with them to use Optimisation as a facilitation service.
 3 But I really did not believe I was doing anything wrong.
 4 I had the agreement from them for my husband to be
 5 involved in the business and helping us with the
 6 financial and administrative matters. That's what I had
 7 the agreement for, from Mr Deane, early on.
 8 Q. He was not asking about facilitation, was he, if you go
 9 back to 330? He was asking about the invoices rendered
 10 by Optimisation Healthcare Group, wasn't he?
 11 A. That's what I am saying.
 12 Q. It was a general request, and we have looked at the
 13 invoices and we have seen that apart from three invoices
 14 they were all rendered by Optimisation Healthcare Group,
 15 weren't they?
 16 A. Correct.
 17 Q. And you don't mention in any way anything to do with
 18 your husband at all. In fact, he doesn't get a mention
 19 in these emails at all, does he?
 20 A. I think what I was trying to convey to Mr Rowe at the
 21 time was that it was really kept arm's-length, and also,
 22 as we explained to him in the meeting we had with him,
 23 that it was not as if it was something I was doing
 24 behind my partner's back. He knew all the way along
 25 what was going on.

1 Q. Well, can I just pause and stop you there, Dr Poulsen.
 2 You were doing it behind your partner's back. Your
 3 partner was Specsavers, and you did not, in either of
 4 those emails, disclose that you had an interest in that
 5 company.
 6 A. I thought you said yesterday we weren't really partners.
 7 Or the other day. Now you are using the word "partner":
 8 my partner, Specsavers.
 9 Q. Your fellow shareholder.
 10 A. Yes, I am glad you corrected that.
 11 Q. Could you answer the question, please, Dr Poulsen?
 12 A. Sorry?
 13 Q. Could you answer the question?
 14 A. Would you like to repeat it?
 15 Q. You were doing this behind Specsavers' back, if
 16 I rephrase it. You did not disclose your interest in
 17 Optimisation to them, did you, in those emails?
 18 A. Not in those emails, no.
 19 Q. And indeed, the impression given in those emails is the
 20 opposite: that this is an arm's-length transaction and
 21 there are no special arrangements involved; correct?
 22 A. Correct.
 23 Q. Let's move on to E2, page 337. This is another --
 24 A. Which page did you say?
 25 Q. Sorry, let me take the first one. On page 338, if you

1 look at the bottom of the page on 337 there is an email
 2 from you on 16 March 2008, and it goes over the page, to
 3 Gill Morris. Do you see that?
 4 A. On 338?
 5 Q. 338 is the email itself, the body of the email.
 6 A. Yes.
 7 Q. It's a communication from you and, indeed, I think
 8 Mr Weller. Do you see that?
 9 A. I do.
 10 Q. Could you read from the third paragraph down:
 11 "We note ..."
 12 Just read that to yourself.
 13 A. (Pause) Yeah.
 14 Q. Who wrote that email?
 15 A. My husband did.
 16 Q. Okay. You see in the email you are expressing a concern
 17 about the tone of comments in a partner's letter, which
 18 you say seems to presume that JVPs are dishonest.
 19 That's joint venture partners, isn't it?
 20 A. Mm.
 21 Q. You find the letter "ironic". Now, that's a reference
 22 to a newsletter which was sent to all joint venture
 23 partners; is that right?
 24 A. Yes.
 25 Q. I don't know how often they were. Monthly newsletters?

1 A. I think they were weekly, actually. I can't remember
 2 whether they were weekly or monthly.
 3 Q. Fine, but they're sent out to, what, the 700 partners?
 4 A. Mm.
 5 Q. You say you were concerned about the tone of the
 6 comments in that which presumed that they are dishonest;
 7 is that right?
 8 A. I do. I do say that in the letter, yes.
 9 Q. You say that.
 10 Now, there is a reference from Ms Morris on the
 11 previous page. Do you see that? If you read the final
 12 paragraph to yourself. In fact, sorry, the final two
 13 paragraphs, starting:
 14 "The piece ..."?
 15 A. (Pause) The final paragraph in that letter you wanted
 16 me to read?
 17 Q. From "The piece". Actually, the bottom two paragraphs.
 18 (Pause)
 19 Do you see?
 20 A. I read that.
 21 Q. She is confirming that the article wasn't intended to be
 22 threatening. Do you see that?
 23 A. I do.
 24 Q. And what it was discussing was the employment of family
 25 members in the store, and the policy in relation to

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1 that, and difficulties about income splitting. Do you
 2 see that?
 3 A. Yeah.
 4 Q. So you appreciated that paying a member of your family
 5 for work which they were not actually doing could create
 6 a problem and could be viewed by the Revenue as improper
 7 income splitting? Do you appreciate that?
 8 A. Yes, I do appreciate that.
 9 Q. And improperly taking advantage of tax allowances, for
 10 example, for work which was not actually carried out,
 11 might mean that less tax was paid than should have been.
 12 You appreciated that?
 13 A. I understand, yes.
 14 Q. What Ms Morris was noting was SOG's policy in relation
 15 to family members working in the business; you
 16 appreciated that?
 17 A. Mm.
 18 Q. Namely that they should be treated and remunerated on
 19 the same basis as other staff; is that right?
 20 A. That's correct.
 21 Q. If you then turn on to page 340, having had that
 22 explanation, at the bottom of the page, you replied on
 23 the 19th to Mr Rowe. Do you see that?
 24 A. Yeah.
 25 Q. You accused him, towards the bottom of the page, of

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1 being less than candid and very cagey about providing
 2 you with some information. Is that right? You say you
 3 thought there was another agenda.
 4 A. Yeah.
 5 Q. Can I ask, firstly: who wrote this email?
 6 A. I am just trying to read it at the moment, sorry.
 7 Q. Yes, do take your time.
 8 (Pause)
 9 If it helps, can I suggest to you that the use of
 10 inverted commas around --
 11 A. I was just thinking the same.
 12 Q. -- allegations such as "less than candid", "very cagey"
 13 and so on suggest that perhaps this was written by your
 14 husband?
 15 A. Yes, I agree with that.
 16 Q. In fact, Mr Rowe had already told you the purpose of the
 17 meeting, hadn't he, in the email on 29 February; is that
 18 right?
 19 A. That's correct.
 20 Q. So he wasn't being cagey at all. He had told you what
 21 it was about; correct?
 22 A. I am trying to find the email, but you are getting me
 23 a little bit confused.
 24 Q. Go back to page 330.
 25 A. I just want to be on the same page, at least.

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1 Q. Right, sorry. Page 330, that's his email of the 29th,
 2 and he'd told you there what he wanted to talk to you
 3 about, hadn't he?
 4 A. Yeah.
 5 Q. So he wasn't being cagey or less than candid, was he?
 6 A. Well, I think you need to know the man and the
 7 relationship we had with him to not just judge the
 8 letters on their face.
 9 Q. Dr Poulsen, it's not a difficult question. Could you
 10 answer the question: He had told you the reason for the
 11 meeting, hadn't he?
 12 A. Yes.
 13 Q. So it was unfair to suggest that he was being very cagey
 14 or less than candid in relation to why he wanted to meet
 15 you?
 16 A. Perhaps.
 17 Q. In the email over the page on 341, you say:
 18 "We have our own professional team who we consult on
 19 all matters relating to the running of the business,
 20 which includes an accountant, tax accountants, tax
 21 solicitors and financial advisers."
 22 Is that right?
 23 A. That's correct.
 24 Q. Who are they? Who is the accountant?
 25 A. My husband.

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1 Q. Your husband?
 2 A. Yeah.
 3 Q. Who is the tax accountant?
 4 A. I can't remember his name. We have got a tax
 5 accountant.
 6 Q. Separate tax accountant?
 7 A. Yeah.
 8 Q. Tax solicitors?
 9 A. That's the same, yeah.
 10 Q. Well, were they accountants or solicitors?
 11 A. Accountants.
 12 Q. Not solicitors?
 13 A. No, I don't believe so.
 14 Q. So in fact you didn't have tax solicitors?
 15 A. No.
 16 Q. Financial advisers?
 17 A. That's correct.
 18 Q. Who are the financial advisers?
 19 A. That is, what's it called, Finestone Finance.
 20 Q. Is that your husband as well?
 21 A. He is involved there, yes.
 22 Q. You don't mention your husband there, do you?
 23 A. No.
 24 Q. Then you say:
 25 "We are going to stop using the resources of the

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1 company."
 2 Is that right?
 3 A. That's correct.
 4 Q. If you thought this was all above board and they were
 5 providing a useful service, why did you stop doing it?
 6 A. To keep the peace. To keep the peace and for them to
 7 leave us alone so we could get on with the work in the
 8 business.
 9 Q. On your case, there was no reason for SOG to be
 10 concerned about this, was there?
 11 A. I don't think there was.
 12 Q. Didn't you agree to stop using them because you realised
 13 that using Optimisation in this way risked breaching
 14 SOG's policy in relation to family members, and you were
 15 aware that there was a risk that this was income
 16 splitting, weren't you?
 17 A. No, that was not the reason.
 18 Q. You had had the email before, hadn't you?
 19 A. I never felt I was doing anything wrong in the first
 20 place, but I just felt that if that's what it took to
 21 keep the peace with Specsavers, I was happy to stop.
 22 Q. Can I just go down the page in terms of your reference
 23 to keeping the peace? 341, let's read the paragraph:
 24 "Let's make it clear, we are not having a meeting
 25 with you on this subject. We believe that there is

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1 another agenda. Any such meeting, if we ever agree to
 2 one, would be at the offices of our solicitors, so the
 3 meeting on 28 March is not an option."
 4 Do you think that was keeping the peace, Dr Poulsen?
 5 A. No, I don't.
 6 Q. So which is the true position: the answer you have just
 7 given his Lordship that this was not keeping the peace,
 8 or the answer you gave me two minutes ago that it was
 9 an attempt to keep the peace? Which was it?
 10 A. It was both, because at the same time I didn't like to
 11 be pushed around, and on the other hand I did want to
 12 get on with Specsavers, I did want to develop our
 13 business and have a good relationship with them.
 14 I didn't go into Specsavers to have a bad relationship
 15 with them at all.
 16 Q. Did you think that threatening, suggesting that any
 17 meeting you needed to have needed to be with solicitors
 18 present, did you think that that was conducive to the
 19 relationship with your fellow shareholder?
 20 A. No, I don't.
 21 Q. Was the reason in fact --
 22 A. And I am not saying that there is nothing -- it's not as
 23 if there is not things in letters and emails and that
 24 that I perhaps in hindsight has regretted, but I can
 25 only say that was as hot headed as I felt at the moment,

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1 at that time.
 2 Q. Isn't the real position that you had studiously given
 3 the impression that you didn't have an interest in this
 4 company in the previous correspondence, you had not
 5 obtained their consent, and you were concerned that this
 6 coming out might cause problems with Specsavers?
 7 A. No. No, I was not concerned about that.
 8 Q. Then why were you talking about --
 9 A. Because I knew if I could just explain what we were
 10 doing, that they might say to me, "Well, that's not how
 11 we like it done, could you stop it, please", but that
 12 was as far as it would go.
 13 Q. Then why were you talking about having a meeting only at
 14 your solicitors?
 15 A. I am just saying to you that was blowing a bit of hot
 16 air, perhaps, if that's the right English expression.
 17 Q. If we can turn forwards to page 363, there is a letter
 18 of 3 April 2008 -- do you see that -- from Mr Rowe?
 19 A. What did you say, 3 ...?
 20 Q. Sorry, 363. Do you see that?
 21 A. Yeah.
 22 Q. Okay. He says there that he had attempted to try and
 23 book a time to meet with you to discuss the use of
 24 Optimisation Healthcare, and having no reply, no option
 25 but to escalate and hold a formal business review

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1 meeting. And do you see, he sets out the three matters
 2 there?
 3 A. Yeah.
 4 Q. The use of Optimisation Healthcare, the deterioration
 5 and potential breakdown in the relationship and the tone
 6 and style of communication.
 7 Having seen those emails, do you accept now that
 8 there was an issue in relation to the tone and style of
 9 your communications?
 10 A. I think that the tone and style of the emails was very
 11 much in line with the tone and style we had in telephone
 12 conversations.
 13 Q. Just at the bottom of the page, going down, he gives
 14 a date for the meeting and says:
 15 "You previously said you would only hold a meeting
 16 at your solicitor's office. That's not necessary or
 17 appropriate. We will be discussing business operational
 18 issues and concerns between business partners, and legal
 19 represent representation is unlikely to assist us in
 20 finding a way forward."
 21 Do you think that was an unfair comment to make?
 22 A. No.
 23 Q. He is talking about trying to facilitate the improvement
 24 of your business relationship, isn't he?
 25 A. Yes.

1 Q. He is not threatening you here, is he? If you look at
 2 the final paragraph:
 3 "I am certain that when we meet we will be able to
 4 resolve these three key issues and we can move forward
 5 in a positive and constructive manner."
 6 Do you accept that?
 7 A. I will.
 8 Q. So it was not a threatening tone at all, was it?
 9 A. No.
 10 Q. He was seeking to resolve the issue so you could move
 11 forward; is that right?
 12 A. That's correct.
 13 Q. If you could move forward to 365, there are some minutes
 14 of the meeting. Do you see that? Do you have that
 15 document?
 16 A. I have that, yes.
 17 Q. In the third paragraph down, MR, that's Mr Rowe:
 18 "He highlights the clear objectives of the meeting
 19 to ensure the future success of the business and the
 20 working relationship between the partners."
 21 You see that?
 22 A. I do.
 23 Q. Then he expresses the concern about how the concerns had
 24 arisen; is that right?
 25 A. Yes.

1 Q. Do you see that? He talks about the company -- you give
 2 an explanation as to the HR -- I think that's you give
 3 an explanation as to how the company works. Is that
 4 right?
 5 A. Yeah.
 6 Q. Similar to a concierge service?
 7 A. Yes, we thought that was a good description, yes.
 8 Q. He assured you that there was no hidden agenda. Do you
 9 see that towards the bottom of the page? Correct?
 10 A. Correct.
 11 Q. Then at the top of the page, he is making some positive
 12 comments, isn't he? He talks about the success of the
 13 business:
 14 "... high calibre ... tarnished through
 15 communication and a non-buy-in attitude towards the
 16 brand."
 17 A. Well, I took offence to that. I didn't accept that our
 18 business was tarnished. I thought that was nasty,
 19 a nasty thing to say. And a non-buy-in attitude towards
 20 the brand is certainly not correct from somebody who has
 21 spent all that money buying into a store.
 22 Q. Well, buying into the store isn't just buying into the
 23 brand, is it, because there are lots of other
 24 obligations that you agree to under that agreement in
 25 relation to promoting the brand thereafter, aren't

1 there?
 2 A. And so we did.
 3 Q. In relation to Optimisation, you give an explanation
 4 there. In relation to his explanation of there being no
 5 hidden agenda, did you accept his statement there?
 6 A. I wanted to believe that. I came to that meeting
 7 wanting things to be sorted out as well.
 8 Q. Well, did you accept it or not?
 9 A. I was never quite sure. I was never quite sure, because
 10 I do think the person we are talking about always had
 11 a bit of, I don't know, another side to him as well.
 12 Q. You say with hindsight that you thought that this, the
 13 idea of him becoming an employee, which is what you
 14 agreed -- do you see that?
 15 A. Well, can I just say we never saw this summary short
 16 after the meeting, it was never provided for us. We
 17 only got it after we had met Mr Dyson and
 18 Mr Adrian Deane almost a year later, up at Gatwick
 19 Hilton, where we said, "We never got a summary of that
 20 meeting", and he actually asked for it to be sent to us,
 21 so ...
 22 Q. Can we turn to page 371, please? This was a letter sent
 23 to you; correct?
 24 A. Yeah.
 25 Q. Now, if you look at that letter, he actually gives

1 an account of the meeting in this letter, doesn't he?
 2 A. Yeah.
 3 Q. What he says, if you look at the bottom holepunch --
 4 let's deal with it here if you don't like the minute --
 5 it was confirmed that Geoffrey(sic) Vos was the husband
 6 of Helle Poulsen. Both partners were aware of the work
 7 completed. Correct?
 8 A. Yeah.
 9 Q. And the invoices submitted. "We went through the
 10 specific task completed", and then he says he explained
 11 that SOG feel a number of tasks invoiced were
 12 inappropriate to be outsourced.
 13 Pausing there, the reason for that, wasn't it, was
 14 because SOG itself did all these tasks, didn't it, for
 15 you under the terms of the agreement?
 16 A. Which tasks are you talking about?
 17 Q. Such as they dealt with checking, for example, the
 18 status of members of staff, they did your accounts for
 19 you?
 20 A. That's not correct.
 21 Q. Did they not do your accounts for you?
 22 A. They didn't do the checking of the staff.
 23 Q. Did they do your accounts for you?
 24 A. Yes, but they made many, many mistakes.
 25 Q. Did they provide you with the profit figures, for

1 example?
 2 A. They did, yeah.
 3 Q. He also stated a concern about the lack of detail in the
 4 invoices; is that correct?
 5 A. Yes. I really don't know why he would say that.
 6 I thought they were pretty detailed, but there we are.
 7 Q. Sorry, but you did agree to stop using both the services
 8 of the company --
 9 A. I did.
 10 Q. -- and to arrange for him to be employed in the
 11 practice?
 12 A. What Barry and I agreed was to speak to my husband
 13 about it.
 14 Q. That's not what it says here.
 15 A. No, I never saw that email right afterwards. I've seen
 16 it in the disclosures, but I don't remember actually
 17 ever seeing that one.
 18 Q. Are you saying it wasn't sent to you?
 19 A. I am not saying anything. I am just saying I didn't
 20 read it after the meeting, I didn't feel I had ever seen
 21 this one.
 22 Q. Well, his evidence and this email make it clear that at
 23 that meeting the agreed actions as far as he was
 24 concerned and expressed to you was that you would meet
 25 with your husband and arrange for him to be employed at

1 the practice. Are you saying that's wrong?
 2 A. The way I remember it is that Barry and I agreed that we
 3 would speak to my husband about being employed by the
 4 business, and that was what we agreed that we would, you
 5 know, try and talk to him about, try and persuade him.
 6 And he might say yes or no, or whatever, but that's what
 7 we agreed.
 8 We also agreed to not do so many emails to them, but
 9 to pick up the phone and speak to them instead. And
 10 that is always the preferred way of doing things with
 11 Specsavers because, as you can hear with many other
 12 areas, then there is no proof afterwards what has been
 13 said and done.
 14 Q. I'll come back to the emails in a moment, because I know
 15 you have points about that.
 16 Let me just put to you this point about your
 17 husband. I put it to you again, finally. Dr Poulsen,
 18 what was agreed, as expressed in this letter which was
 19 sent to you, was that you would meet with your husband
 20 and arrange for him to be employed, not that you would
 21 just have a chat with him and see how he felt about it?
 22 A. Well, I believe that what I agreed was to have a chat
 23 with him about it, that I would convey to him that that
 24 was how Specsavers felt about his position, and we did
 25 speak to him about it.

1 Q. And did he go on to the payroll?
 2 A. No, because he said to us that he would really rather
 3 not do that, it would be more expensive.
 4 Q. Did you go back to Specsavers and tell them that he had
 5 refused to do so?
 6 A. No, I must confess we kept our heads down a bit and just
 7 hoped that everything would go away. I know that's
 8 a bit of an ostrich putting your head in the sands,
 9 but --
 10 Q. Let's just deal with the ostrich point.
 11 You were aware that Specsavers thought that you had
 12 an agreement with them that he was going to go on to the
 13 payroll; isn't that the case?
 14 A. No, I had agreed to speak to him about it.
 15 Q. This email says something quite different from that,
 16 doesn't it?
 17 A. Which I said that I didn't remember reading at the time.
 18 MR STUART: My Lord, I'm sorry. I just want to clarify. My
 19 learned friend keeps saying "this email", "this email".
 20 What's he referring to?
 21 MR POTTS: 371.
 22 MR STUART: The letter?
 23 MR POTTS: Yes.
 24 MR STUART: It's not an email.
 25 MR POTTS: I am sorry.

1 Also in this letter is a reference to the style of
 2 the communications, and you agreed to talk matters over
 3 the phone rather than going straight to email; is that
 4 right?
 5 A. That's right.
 6 Q. Now, you say, paragraph 59 of your statement that this
 7 was so there should be less of a paper trail for SOG's
 8 misconduct; is that right?
 9 A. Yes, that is what had been explained to me in the early
 10 days.
 11 Q. Is that what you thought at the time, or is it your
 12 interpretation now?
 13 A. No, I did think that at the time as well.
 14 Q. You did think that at the time?
 15 A. Yes, I did think so, because it had been explained to me
 16 in the early days by Tim Moyles, as I am mentioning it
 17 again, one of the people we did feel we could speak to
 18 at Specsavers, and he said to us, well, you know, "Don't
 19 write these letters, pick up the phone, because
 20 Specsavers don't like to have any trail of anything that
 21 has happened".
 22 Q. Dr Poulsen, let me put it to you that in fact what he
 23 was talking about was that the tone of the emails was
 24 inflammatory and unhelpful, and he was trying to resolve
 25 things in a more smooth way by you actually talking to

1 them. Isn't that a more straightforward explanation?
 2 A. It could on the surface of it look as if that sounds
 3 very sensible, but we are talking about a man here who
 4 is known to be very aggressive by the other JVPs as
 5 well, and it's treating you in a quite unnecessary way.
 6 So it doesn't sit right with me that he could take so
 7 much offence of some -- at a tone of a voice in
 8 an email.
 9 The way I understand -- I mean, I always try and
 10 compare it to what happens with an unhappy customer in
 11 your store. When they are coming to complain, in the
 12 beginning they are quite sensible, but if they don't
 13 feel they are being listened to and nobody cares and
 14 they have to come back again, and they have to come back
 15 again, at some point that person loses their patience
 16 and they become quite annoying and rude and intolerable
 17 to you. Maybe by the time that you see them yourself.
 18 You have to understand the process people go through
 19 before they get to the point where they find it's
 20 necessary to write that kind of emails.
 21 Q. Dr Poulsen, if you look at the final paragraph of the
 22 letter, he is not being aggressive with you at all. He
 23 thanks you for the way you approached the meeting and
 24 they way you communicated your views. And he says:
 25 "I am now happy we have reached agreement on actions

1 to resolve the issues discussed."
 2 Do you see that?
 3 A. He was quite aggressive in the meeting.
 4 Q. Do you accept that --
 5 A. Sorry.
 6 Q. As far as he was concerned, you can see from this
 7 letter, you had agreed that you had resolved the dispute
 8 and you had agreed to stop using Optimisation and to
 9 arrange for your husband to go on to the payroll;
 10 correct?
 11 A. That's what the letter says.
 12 Q. Now, in terms of the tone, you will see on 372 that you
 13 confirm that your husband does at times write the email
 14 communications, although you agree them, and he also
 15 made the point about poor attendance.
 16 This was not the first time there had been an issue
 17 about the tone of the communications, which you say you
 18 think, what, the tone of those emails was reasonable?
 19 A. I think perhaps they were sometimes strong and to the
 20 point. But what I have said to you is they were not
 21 that much different to the communication that we had
 22 between us, between Specsavers and us, on the phone and
 23 otherwise.
 24 Q. Can I take you back, please, to volume E1?
 25 A. I don't have that one.

1 Q. Could someone ... page 218. Do you have 218? Do you
 2 see that?
 3 A. Yes.
 4 Q. Now, this was an email about the Hearcare operations; is
 5 that right?
 6 A. Yes.
 7 Q. What has happened was Frances Downing, who was working
 8 out of the store, had resigned, hadn't she?
 9 A. Mm.
 10 Q. And then you sent this email. Was this drafted by your
 11 husband?
 12 A. Yeah.
 13 Q. On 27 June?
 14 A. Mm.
 15 Q. If you look at the third paragraph down, "I would
 16 reiterate". Do you see that?
 17 A. Yeah.
 18 Q. You or your husband accused him of gross incompetence,
 19 didn't you?
 20 A. Correct.
 21 Q. There are other allegations of gross negligence and so
 22 on; is that right?
 23 A. Correct.
 24 Q. This was in relation to Frances Downing. She had
 25 resigned; it was not anybody else's fault that she had

1 decided to leave, was it?
 2 A. No, but what happened was they kept on saying to her,
 3 "You just keep on booking the clinics for the Hearcare
 4 patients", and they could never find anybody to come and
 5 find to look after those patients, so we had all these
 6 angry customers in the store. Instead of they could
 7 have said to us, "Well, we can't solve this problem, so
 8 why don't we forget about Hearcare for the next three
 9 months", they kept having us dangling trying to sort it
 10 out on the ground.
 11 Q. Could you turn, please, to page 232. Do you see that's
 12 a letter from Mr Dyson?
 13 A. Yeah.
 14 Q. You see he was concerned. He says he was concerned
 15 about the tone of your communications. Do you see that,
 16 in the second paragraph? And, indeed, the deterioration
 17 in the group's relationship with you. He expressed
 18 concern there. Do you see that in the second paragraph?
 19 A. I do, I do.
 20 Q. Then in the penultimate paragraph, he expresses his
 21 concern at the confrontational tone of your
 22 communications. Do you see that?
 23 A. I do.
 24 Q. "... inflammatory and aggressive stance towards
 25 personnel."

1 Do you see that?
 2 A. Yes. Or you could say wanting them to provide the
 3 services that had been promised to us.
 4 Q. Well, accusing members of staff of gross incompetence
 5 wasn't, as he says, in the spirit of the joint venture
 6 and not helpful or conducive to the resolution of
 7 a business issue, was it?
 8 A. No, that sounds very good on the wording of it, but
 9 that's not how it felt on the ground.
 10 Q. He was asking you to act in a mutually respectful manner
 11 to achieve the aims of the business at the end. That
 12 was not unreasonable, was it?
 13 A. No, no, that would never be unreasonable.
 14 Q. Just going back to your BRM meeting, you say in your
 15 witness statement that he had agreed not to charge for
 16 that meeting. Is that right?
 17 A. That's correct --
 18 Q. BRMs are usually charged for. Is that right?
 19 A. Well, he had said to me that he wasn't going to charge
 20 us, and I had never had a BRM before. You know, we have
 21 all this RDC, BRM and all that, and we don't always know
 22 what it stands for.
 23 Q. In all your years, you weren't aware that they were
 24 usually charged for?
 25 A. No. I knew that we had to pay something towards visits

1 sometimes, but he had particularly said that -- he had
 2 especially said that he was not going to charge for this
 3 visit.
 4 Q. You see, your allegation is that this was a breach of
 5 the shareholders' agreement; is that right? Do you
 6 understand? We have seen your pleadings.
 7 A. I don't think that there is anywhere in a shareholders'
 8 agreement that says that your partner, Specsavers, can
 9 charge you big fees for coming to visit you when it
 10 suits them.
 11 Q. Can you go back, please, to E2?
 12 A. I am sorry?
 13 Q. E2. You didn't complain about this until these
 14 proceedings, did you? You phoned him up and had a go at
 15 him about it, didn't you?
 16 A. I did, yeah. And he had a go at me back.
 17 Q. Then if you look at 374, he points out there that in
 18 fact what he said is if it had been informal meeting,
 19 that was one thing, but because he had to escalate the
 20 meeting to a BRM, that a charge would apply. Do you see
 21 that?
 22 A. Yes, I do, but he didn't point that out to me at the
 23 time when it happened. If he had pointed it out to me
 24 at the time when it happened, of course I wouldn't have
 25 queried it. But I just felt disappointed that he had

1 said to me that he wasn't going to charge for this
 2 meeting, it was all in our common interest to sort it
 3 out, and he still charged.
 4 Q. In fact, he didn't charge for his time, did he?
 5 A. No, so he said afterwards, yes.
 6 Q. Well, not afterwards, in this document?
 7 A. Okay.
 8 Q. You didn't bring up the complaint thereafter, did you,
 9 about the charging?
 10 A. I can't remember if I did. I don't think I did.
 11 Q. No, not until these proceedings.
 12 A. Mm. What was the point?
 13 Q. So your husband didn't go on to the payroll after all,
 14 did he?
 15 A. No.
 16 Q. Not until, what, June 2009?
 17 A. That's correct.
 18 Q. Did he continue to supply services to the company?
 19 A. He did.
 20 Q. So how did that happen?
 21 A. Well, nobody really followed up the letter you were
 22 talking about that I should have seen. So, really,
 23 I had agreed to speak to my husband about that, Barry
 24 had agreed to speak to him about it, but we didn't
 25 understand that it was an end of everything if he

1 carried on.
 2 Q. In fact, what happened, wasn't it, was that there was
 3 a change, wasn't there? You changed to Finestone
 4 Financial Services Limited providing the invoices
 5 instead, didn't it? Is that right?
 6 A. I don't think that's true.
 7 Q. Can we look at E1, please? Do you have that?
 8 A. I don't think I do. Is that the one I have here?
 9 Q. E1?
 10 A. Is that the one? Okay.
 11 Q. Could you turn, please, to page 154-35?
 12 A. 154 ...?
 13 Q. Yes, -35. Do you see that at top right, 154-35?
 14 (Pause)
 15 Sorry, there is 154 and then after 154 it starts
 16 going -1, -2, and there are lots of invoices. Do you
 17 see those?
 18 A. I can't find that.
 19 Q. 154.
 20 A. -35?
 21 Q. Then there is a dash and then a "35".
 22 A. Yes, I have that now.
 23 Q. Okay, that's an invoice of 31 March 2008.
 24 A. Yeah.
 25 Q. Do you see? It's not very clear, but at the bottom of

1 the page, the company rendering the invoice is a company
 2 called Finestone Financial Services Limited. Do you see
 3 that?
 4 A. Well, as far as I can see it's Fiscal Resources Group,
 5 that is rendering the invoices.
 6 Q. If you look above Fiscal Resources Group, it says the
 7 name of the company. Maybe it's a bit clearer if you
 8 turn on to the next page, 154-36. You have the
 9 registered office and the registered number of the
 10 company, Finestone; do you see?
 11 MR JUSTICE HILDYARD: It's tiny.
 12 MR POTTS: It is quite tiny, my Lord.
 13 A. I am not sure I ...
 14 Q. 154-39. Sorry, this is not intended to be an eye test.
 15 I apologise for that. If you look at 39, it's a bit
 16 clearer there: Finestone Financial Services Limited. Do
 17 you see that?
 18 A. Yeah.
 19 Q. Go to the bottom of the page, four lines up, Finestone
 20 Financial Services Limited?
 21 A. Well, what I do is I look at the side and see that it is
 22 my husband's way of saying this is his services --
 23 Q. Can you just answer my question, Dr Poulsen, please?
 24 A. Sorry.
 25 Q. Can you see that it says Finestone Financial Services

1 Limited?
 2 A. Yeah.
 3 Q. In fact, what happened is that Optimisation stopped
 4 rendering invoices and these are replaced by Finestone
 5 from 31 March through to June 2011; is that right?
 6 A. Yes, but we had, you know, promised to stop using
 7 Optimisation.
 8 Q. So you had agreed to stop using Optimisation, but it's
 9 okay for you to start using Finestone, is it? Why was
 10 that?
 11 A. Well, Fiscal Resources Group is just another thing that
 12 my husband works for. It's not trying to hide anything
 13 or, you know ...
 14 Q. Having agreed that it was not okay to use Optimisation,
 15 why was it okay to use another company?
 16 A. This is my husband invoicing his personal services.
 17 It's got nothing to do with Optimisation.
 18 Q. You approved these invoices, didn't you?
 19 A. Well, in this case Barry Weller did, but yes, we
 20 approved that. He was going to carry on at that moment
 21 in time, and it was only when we had other problems that
 22 he agreed to go on to the payroll.
 23 Q. Dr Poulsen, you are not really answering my question,
 24 I am afraid.
 25 The point I'm putting to you is you agreed at a

1 meeting that you were going to stop using, it was
 2 inappropriate to use Optimisation, they didn't like you
 3 using it, and you were going to stop doing that; yes?
 4 A. And I did.
 5 Q. But you thought it was okay to stop using one company
 6 and then just start using another one, which was
 7 effectively the same thing?
 8 A. What I am saying to you, I agreed to stop using
 9 Optimisation as a facilitation service. I didn't agree
 10 to stop using my husband's services. I agreed to speak
 11 to him about being put on the payroll, but I didn't
 12 agree to stop using his services.
 13 Q. Dr Poulsen, I put it to you that's not true at all. You
 14 did agree to arrange to put him on the payroll and you
 15 broke that agreement and you hid it by continuing to
 16 invoice through another company?
 17 A. No. No, no, I did not. That, I cannot accept.
 18 I didn't do that.
 19 Q. Did you tell SOG that you were not putting him on the
 20 payroll and that you were going to carry on using
 21 Finestone?
 22 A. I don't think the way you are putting that is fair. But
 23 no, I didn't go back and say, "By the way, Godfrey is
 24 not happy about being put on the payroll. What do we do
 25 now?" I didn't do that. We carried on, we didn't

1 really see it as a problem as such, and they never came
 2 back and said, "Well, you never put your husband on the
 3 payroll. What happened?"
 4 Q. Can we move on. He continued to levy charges. Is that
 5 right? All the way through to June 2011. Is that
 6 right?
 7 A. Yes, he continued to levy charges all the way through
 8 until, in June 2009 when he was put on the payroll.
 9 Q. Sorry, 2009. My mistake. Could you turn up 154-47?
 10 A. It is becoming an eye test.
 11 Q. It is. Before that, can I ask you to go back to your
 12 witness statement, please, in relation to the letter
 13 which you say you didn't get. Paragraph 57 of your
 14 witness statement. Yes, 57?
 15 A. Yeah.
 16 Q. You say there:
 17 "Mr Rowe effectively ordered us to stop using the
 18 services of Optimisation Limited and instructed us to
 19 meet with my husband to arrange for him to be put on the
 20 payroll. This instruction was confirmed in a letter
 21 dated 20 May."
 22 We have looked at that letter, haven't we?
 23 A. Yes, but that's in hindsight after we had all the --
 24 Q. I see.
 25 A. -- disclosures and gone through things.

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1 Q. No, you do not say in this witness statement that you
 2 did not receive that letter, do you, Dr Poulsen?
 3 A. No --
 4 Q. Do you?
 5 A. No, I don't.
 6 Q. Do you think that was an important matter to put in your
 7 evidence if that was your view?
 8 A. Yes.
 9 Q. The reason for that is that you did receive the letter
 10 and you were in no doubt, when you gave your evidence in
 11 this witness statement at least, as to the receipt of
 12 that letter. You are making this up as you go along,
 13 Dr Poulsen, aren't you?
 14 A. No, I am not.
 15 Q. Right, let's go back to that invoice, 154-47. Included
 16 in this, if you look at the bottom, there is a surcharge
 17 on late payment of invoice. Do you see that:
 18 5 per cent? Do you see that?
 19 A. Yes.
 20 Q. Then there is a reference to something in -- I apologise
 21 for the eye test -- NB terms, payment due upon
 22 presentation of invoice, ensure payment by 10 April".
 23 Do you see that?
 24 A. I do.
 25 Q. So that's a 5 per cent surcharge on late payment.

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1 That's ten days for payment; is that right? Between the
 2 31st and the 10 April. Ten days?
 3 A. I am not sure I understand you. You mean, yes, it's
 4 5 per cent surcharge.
 5 Q. No, the time for payment before the surcharge is ten
 6 days; correct?
 7 A. Okay.
 8 Q. That's quite a short period of time for payment, ten
 9 days?
 10 A. Well, I think it was putting the point over that
 11 Specsavers were getting very late at paying all our
 12 bills for our suppliers as well.
 13 Q. Did any of your other suppliers require payment in ten
 14 days under their terms of business?
 15 A. I wouldn't be able to say because I didn't deal with
 16 paying the invoices.
 17 Q. Did your other suppliers impose a 5 per cent surcharge
 18 after ten days?
 19 A. Same answer: I wouldn't know.
 20 Q. Can I put it to you that that is a wholly uncommercial
 21 and unusual term of business, Dr Poulsen? You have been
 22 in business with Specsavers for many years.
 23 A. I have never been sitting paying the bills myself, for
 24 example.
 25 Q. You were approving invoices on a regular basis, so you

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1 will have seen invoices.
 2 A. Yes. Yes.
 3 Q. So when you say that you were not aware of the terms of
 4 business, Dr Poulsen, that's not true, is it?
 5 A. I would still repeat my answer to you, that I was not
 6 involved in the day-to-day business of paying invoices.
 7 I don't know what surcharges and what is normal, but
 8 I do remember there was a time when I think Specsavers
 9 had changed their -- the place where they were paying
 10 the bills from, that we had terrible problems with
 11 getting the bills paid on time.
 12 Q. You are not answering my question, Dr Poulsen. You
 13 approved invoices in the business, didn't you, the
 14 payment of invoices?
 15 A. Yes.
 16 Q. We have seen lots of them with you approving them?
 17 A. Yes.
 18 Q. You were doing that for other suppliers as well,
 19 weren't you?
 20 A. Yes.
 21 Q. So you would have been aware from those invoices what
 22 the terms of business of those suppliers were?
 23 A. No, I wouldn't necessarily, because I would be sat in
 24 front of a pile of bills to sign and I would sign it
 25 off, knowing that I could trust what my husband had

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1 done.
 2 Q. Did you think it was appropriate to agree to this level
 3 of charge in favour of your husband when I put it to you
 4 that it was unlikely that any third party supplier would
 5 have imposed such terms?
 6 A. I really don't feel I can say yes or no, because I don't
 7 know what the usual charge would be.
 8 Q. I put it to you that this was not a usual charge at all
 9 and this was favouritism in favour of your husband, or
 10 your husband's business, wasn't it?
 11 A. No, I don't see it that way.
 12 Q. Can you at least see that SOG might conclude that this
 13 was favouritism and a way of increasing the sums paid to
 14 your husband?
 15 A. I don't feel I've got any background to say yes or no to
 16 that.
 17 Q. Okay. Dr Poulsen, could we move on? I would like you
 18 to pick up, please, volume A, just to look at a couple
 19 of points on the pleadings to understand your position.
 20 Do you have tab 3?
 21 A. Page 3, you say?
 22 Q. No, tab 3, I'm so sorry, and page 33. Do you have that?
 23 A. Yes.
 24 Q. Perhaps if you turn back to 32 you can see where this
 25 starts just to give you the context. Yes?

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1 A. Yeah.
 2 Q. At paragraph 13, there is an allegation of the course of
 3 harassment and persecution of the claimants -- that's
 4 you -- and senior colleagues, and breaches of the
 5 shareholders' agreement. You see over the page, (d),
 6 there is a reference to the top team strategy. Do you
 7 see that?
 8 A. Yeah.
 9 Q. And there is an allegation that's a breach of clause 3
 10 of the shareholders' agreement in terms of day-to-day
 11 management. Do you see that?
 12 A. Yes.
 13 Q. Then (g) is the mystery shopper point?
 14 A. Yeah.
 15 Q. You say that's, again, interference in day-to-day
 16 management in breach of clause 3?
 17 A. Yeah.
 18 Q. We can put A away. I want to ask you a couple of
 19 questions about the top team scheme. It's an initiative
 20 developed by SOG, which was in response to the threat
 21 posed by supermarket expansion, wasn't it?
 22 A. Correct.
 23 Q. It aimed to help the store companies attract, retain and
 24 incentivise experienced staff members?
 25 A. Yeah.

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1 Q. What it did was it encouraged a review of salary and
 2 benefits to ensure they were competitive?
 3 A. Mm.
 4 Q. And also a bonus scheme if the store company met profit
 5 targets?
 6 A. Yeah.
 7 Q. And those targets would be agreed with the retail
 8 support team and the partners of the store, JVPs of the
 9 store; correct?
 10 A. Correct.
 11 Q. You say that that was an improper interference in
 12 management, to run that scheme; is that right?
 13 A. Yes, because I thought it was up to me and Barry, who
 14 were working with the people in the store, to decide how
 15 high a bonus they should be paid. I didn't agree with
 16 the idea that everybody should have a certain percentage
 17 bonus if the store had a certain turnover, for example.
 18 I thought you had to look at one person at a time and
 19 see how much they had contributed.
 20 Q. This was called a phase 1 initiative, wasn't it?
 21 A. I can't remember.
 22 Q. Those were ones which were not compulsory, weren't they?
 23 A. Yes.
 24 Q. So in fact, you implemented part of the scheme, didn't
 25 you?

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1 A. Which part?
 2 Q. The checking salaries, that they were competitive?
 3 A. We had already done that.
 4 Q. Yes, okay, but you didn't implement the bonus scheme?
 5 A. And we didn't have the medical insurance and the pension
 6 scheme and that because we felt we were already paying
 7 our top team very well, and we also had the attitude
 8 that if people wanted to go and work for Tesco's, we
 9 couldn't stop them. Our optometrists came back and said
 10 they were being paid a very large amount of money to pay
 11 for Tesco day-to-day and we didn't feel we could go as
 12 far as that with out budget.
 13 Q. But the initiative was designed to try and deal with
 14 that problem?
 15 A. Yes.
 16 Q. In relation to the mystery shopper, if you could just
 17 look at paragraph 67 of your witness statement, you say
 18 that the shareholders' agreement was clear in its terms
 19 that day-to-day management was to be the exclusive
 20 responsibility of yourself and Mr Weller?
 21 A. Yeah.
 22 Q. We have looked at the shareholders' agreement, haven't
 23 we? We can go back to it if you like. That's not
 24 entirely accurate, is it, because your responsibility
 25 was to manage the business in accordance with the

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1 Specsavers Manual; is that correct?
 2 A. Correct.
 3 Q. And the provisions of the manual would always take
 4 precedence over other matters under the agreement; yes?
 5 A. Yes.
 6 Q. So if something was in the manual and was stated to be
 7 mandatory, under the terms of the shareholders'
 8 agreement you were obliged to do that, weren't you?
 9 A. Correct.
 10 Q. You resented what you thought was interference by SOG in
 11 management; is that fair?
 12 A. I sometimes did, that's correct.
 13 Q. But the mystery shopper programme was in the manual?
 14 A. Correct, and I didn't take any -- I mean, I understood
 15 the importance of the mystery shopper programme.
 16 I wanted feedback about what the store was doing as
 17 well. What I did object to was the filming, the secret
 18 filming in the store. I thought that was unnecessary
 19 and it was oppressive, and I really did want staff to be
 20 able to go to work without being secretly filmed.
 21 Q. Just to develop that, initially the programme was
 22 a written feedback exercise; correct?
 23 A. Yeah.
 24 Q. And then it evolved into, firstly, there was an optional
 25 camera. It was carried out by a market research

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1 company; is that right?
 2 A. That's correct.
 3 Q. Then it was determined that it should be mandatory; is
 4 that correct?
 5 A. That's correct.
 6 Q. Could you take up E2, please, at 428? This was your
 7 email to Ms Del Grazia.
 8 A. Yes.
 9 Q. Who wrote that email?
 10 A. My husband did.
 11 Q. Okay. It's got, for example, "dictate" underlined in
 12 inverted commas. You see that halfway down the page.
 13 You have agreed that you think that may be his style?
 14 A. It may be. He may change his style after having had
 15 that pointed out.
 16 Q. Okay. You say you had taken legal advice on the matter
 17 about filming of professional staff as part of this?
 18 A. Yes.
 19 Q. You say it was not acceptable. Who had you taken the
 20 advice from?
 21 A. Coole & Haddock.
 22 Q. Then if you go back to 424, there is an email that you
 23 sent to Ms Dickens of Tern Consultancy. Tern
 24 Consultancy were the market research company doing --
 25 A. Yes.

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1 Q. This enclosed a sign that you were displaying in the
 2 store. Do you see that at 426? Do you see that?
 3 A. Yeah.
 4 Q. Is that the sign? Where was this displayed?
 5 A. It was displayed outside the testing room.
 6 Q. Then if you go on to 431, there is a letter from
 7 Mr Dyson, 23 January.
 8 A. Yes.
 9 Q. Do you remember this one?
 10 A. I do.
 11 Q. He went through to discuss the matters of concern that
 12 you had raised in this letter, didn't he?
 13 A. Yes.
 14 Q. You see at the bottom of the page he raised that you
 15 were concerned about two distinct areas: data protection
 16 and professional ethics?
 17 A. Yes.
 18 Q. He went on and provided an explanation in relation to
 19 each of those, didn't he?
 20 A. Mm.
 21 Q. He explained that the customer, if you like, the mystery
 22 shopper, was employed by Tern and had consented,
 23 obviously.
 24 A. Yeah.
 25 Q. He also explained that your staff had consented as it

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1 was part of their terms and conditions of employment?
 2 A. Yeah.
 3 Q. Do you see that? Do you remember that?
 4 A. Mm.
 5 Q. He also pointed out your obligations under the
 6 shareholders' agreement, didn't he? If you look at
 7 page 433 in the middle, first holepunch. Do you see
 8 that?
 9 A. Which part?
 10 Q. I am sorry, by the first holepunch:
 11 "It is our view ..."
 12 Do you see that on 433?
 13 A. Yes.
 14 Q. So he is saying it's a breach of your obligations under
 15 the shareholders' agreement. You see that?
 16 A. Yes.
 17 Q. Again, he raises a concern about your disconnection from
 18 this group's strategy being a concern, and the
 19 confrontational and antagonistic attitude between SOG
 20 and its personnel also disconcerting.
 21 He reminds you that you don't do so -- run the
 22 practice -- single-handedly and his concern that this is
 23 not the communications to have with a business partner.
 24 Do you see that?
 25 A. Yes.

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1 Q. He was saying he wanted to convene a board meeting to
 2 deal with this matter. Do you see that?
 3 A. Yes. Well, I thought it was completely over the top
 4 that they were not able to just say, "Well, we will do
 5 the whole mystery shopper programme, but we would not
 6 have a situation where we are being filmed secretly".
 7 I felt it was like when somebody gets up too close
 8 to your face and you feel like stepping back all the
 9 time. I thought it was oppressive, and some of the
 10 films we had already seen that had been done in our
 11 store were focusing on our optical assistant's breasts
 12 for half an hour. I thought it was completely
 13 unnecessary, because the camera was obviously hidden in
 14 a tie on a customer.
 15 It was just wrong, and I did discuss it later on
 16 when I went up to the Royal College of Ophthamologists
 17 in November 10 with the vice president of there, when
 18 I went for my rehabilitation, and I said to him, "Is
 19 this really right that you have to be secretly filmed
 20 like that?" And he said he didn't know about the
 21 legality of it, but it was certainly unpleasant, and he
 22 suggested I should seek back into the medical
 23 profession, which is what I was on my way to try and do
 24 when all this happened.
 25 Q. But you accept this was a term of your agreement, to do

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1 that if it was in the manual?
 2 A. But that doesn't mean that you can't say, "Actually,
 3 this time you have gone too far, it's unpleasant, our
 4 staff thinks it's unpleasant, could you look at it again
 5 and see, is it really necessary or could we perhaps opt
 6 out?"
 7 Q. Can we look at 436, please. This is part of the manual
 8 which refers to the video, in the first line, doesn't
 9 it? Do you see that:
 10 "Videoed mystery shopper round."
 11 Do you see that?
 12 A. Yes.
 13 Q. Then it sets out details as to what is expected in terms
 14 of conduct in relation to the -- I think they refer to
 15 it as the customer journey, I think, in terms of how
 16 customers are dealt with in the store. And that's what
 17 this is about, isn't it?
 18 A. Yeah. But can I also point out to you that we always
 19 did very well when we had a mystery shopper. We were
 20 among the seven best shops in our region, so it wasn't
 21 an attempt to not being evaluated or something, it was
 22 just unpleasant.
 23 Q. You refer to Mr Dyson in the letter as having berated
 24 you. He was not berating you at all, was he? He was
 25 pointing out your contractual obligations and that it

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1 was unacceptable for you to carry on dealing with
 2 personnel in the way you were?
 3 A. Well, that is berating me, I think. He is putting me in
 4 my place. Put her back in her box again.
 5 Q. He was explaining to you also the points -- that's not
 6 fair, Dr Poulsen. He was explaining in some detail the
 7 points and dealing with the points that you have raised
 8 of concern in relation to the mystery shopper programme,
 9 in relation to the consent of employees and data
 10 protection. He had dealt with all of that in his
 11 letter, didn't he?
 12 A. Yes, but again, when I spoke to the Royal College, they
 13 said what about the people in the store, what about the
 14 customer. They had not agreed to be on a secret film.
 15 We have the CCTV camera, but that's for security
 16 purposes. That's something quite different.
 17 Q. So you do have CCTV?
 18 A. Yeah.
 19 Q. In the store, yes.
 20 A. That's quite different.
 21 Q. Can we go on to 441, please? Ms Del Grazia wrote to you
 22 on 3 February proposing that the meeting should be less
 23 formal, didn't she?
 24 A. That's correct.
 25 Q. You see in the second paragraph that:

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1 "His objective is to attempt to find a resolution to
 2 this situation which clearly amounts to a dispute which
 3 is only likely to become more heated, distracting us all
 4 from our primary duties. He would like the opportunity
 5 to talk to you directly and clear up the apparent
 6 misunderstandings over the mystery shopper programme."
 7 A. Well, I had the attitude that if we really were going to
 8 have a board meeting, which I understood was the kind of
 9 meeting that would only be called if they wanted to get
 10 rid of us, at least I would like the opportunity to get
 11 some information about some of the other things that
 12 I felt we were --
 13 Q. He was not talking about getting rid of you at all, was
 14 he?
 15 A. No, but every JVP in this country knows what a board
 16 meeting means.
 17 Q. What he suggested was he was hoping that:
 18 "... a more fruitful meeting might be one of a less
 19 formal nature between the two of you and Mr Dyson, and
 20 you could discuss the other concerns you have mentioned
 21 below."
 22 In your email. Is that right?
 23 A. That was only when we asked for more agendas to be --
 24 some more subjects to be put on the agenda, otherwise
 25 they were quite prepared to go ahead with this. And

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1 I still cannot understand you can be involved with
 2 a company, you put all your life savings into it and do
 3 your best, and has made a success out of the business,
 4 and then they want to get rid of you and tell you off
 5 and be nasty to you because you don't want to be
 6 secretly filmed in your store and your testing room.
 7 Q. Can we look at 441. He said:
 8 "The intention behind the proposed meeting is to
 9 find an amicable way forward as business partners."
 10 He's not talking about getting rid of you at all, is
 11 he, Dr Poulsen?
 12 A. But we all knew that was between the lines. You don't
 13 think they would write a letter to me saying, "Dear
 14 Dr Poulsen, come to this board meeting and we will get
 15 rid of you unless you do as we say".
 16 Q. Your position is that you say in your witness statement,
 17 paragraph 87, that you are saying this was done to
 18 ensure the meeting was on SOG's terms and only to
 19 discuss what it wanted to discuss; is that right?
 20 A. That is because, again, okay, we might be wrong in
 21 saying, "Well, at least could we have our solicitors
 22 present, could we have somebody objective present at
 23 that meeting?" And they said no, and then we say,
 24 "Well, then it would be at Specsavers' terms".
 25 Q. Can I put again the point to you? I am just putting to
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1 you what you have actually said in your witness
 2 statement. If it helps, perhaps you can look at 87. Do
 3 you see that? 87 on page 17?
 4 A. Well, we are talking about the -- 86, where I said:
 5 "Mr Dyson [would] not agree to legal
 6 representatives being present as this [would] not assist
 7 the objective of the meeting'. "
 8 And then that not agreeing to -- always having to
 9 have things done for closed doors and not agreeing to
 10 an objective legal representative to be there. That is
 11 a way of ensuring that Specsavers always gets its way,
 12 because they have got the role and vote(?).
 13 Q. There is a number of points there, Dr Poulsen. Firstly,
 14 the point in 87 you are making is you are saying that
 15 you're been shut out from information so that you
 16 wouldn't be allowed to discuss what you wanted to; is
 17 that right?
 18 A. Where do you see that, sorry?
 19 Q. That's what it says in paragraph 87:
 20 "It was a way of ensuring that meetings were held
 21 only on its terms and discussed only what it wanted to
 22 discuss," and this meant that you were shut out from
 23 information.
 24 Do you see that?
 25 A. Yes.

1 Q. But what was also made clear in this email at 441 was
 2 that in this informal meeting you could discuss the
 3 other concerns you have mentioned below, he was not
 4 trying to shut you out about discussing anything you
 5 liked?
 6 A. No, I'll give you that.
 7 Q. If you do give me that, do you accept that 87 is
 8 incorrect: he was not stopping you discussing what you
 9 wanted to discuss?
 10 A. Well, I think if one had had somebody there to support
 11 one, a legal person to support you, you could maybe
 12 better have made sure that you got around to discuss the
 13 whole agenda.
 14 Q. If you had wanted to have a board meeting, you could
 15 have convened one, couldn't you?
 16 A. Yes. I presume I could.
 17 Q. Yes. So if you had wanted to insist on having a board
 18 meeting, you could have done, but you were happy to go
 19 along with his suggestion of a more informal meeting?
 20 A. Yes, I think part of us were relieved as well that he
 21 appeared to want to listen to us, but that turned out
 22 really not to be the case.
 23 Q. You see, Mr Dyson's position is that he was trying to
 24 find an amicable way forward to resolve the issue over
 25 the mystery shopper, and he didn't think that the formal
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1 board meeting was going to be conducive to that. You
 2 don't accept that?
 3 A. Well, his amicable way was that I had to agree. We both
 4 had to agree. It was not as if it was open for
 5 discussion.
 6 Q. Okay. The meeting took place on 6 March 2009,
 7 didn't it?
 8 A. Yes.
 9 MR POTTS: My Lord, I am about to go on to a new topic.
 10 I am wondering whether it might be a convenient moment.
 11 MR JUSTICE HILDYARD: Yes, 2 o'clock.
 12 (1.00 pm)
 13 (The short adjournment)
 14 (2.00 pm)
 15 MR POTTS: Dr Poulsen, before lunch I was asking you some
 16 questions about the meeting you had with Mr Dyson in
 17 February 2009. Could I ask you to pick up, please,
 18 volume E2 at page 450? Do you have that?
 19 A. Page ...?
 20 Q. 450. Yes?
 21 A. Yes.
 22 Q. Is that your note of the meeting?
 23 A. Yes.
 24 Q. The meeting was attended by you and Mr Weller?
 25 A. That's correct, and Mr Dyson and Mr Adrian Deane.

1 Q. And Mr Dyson, yes. You say this is a record that you
 2 made later that evening; is that right?
 3 A. That's correct.
 4 Q. Did you type it up?
 5 A. No, my husband did. I usually just write a few pointers
 6 down on a piece of paper and say what I would like
 7 to say.
 8 Q. In your witness statement you say:
 9 "It's my record of the discussion which I made on
 10 the evening of that meeting."
 11 A. Yes, it is my record and made on that evening.
 12 Q. But you don't mention that it was your husband who
 13 actually produced this document; is that right?
 14 A. I was sitting next to him saying what it should say.
 15 I'm not that computer literate, so very often I will say
 16 this is what I would like to put down. I just thought
 17 it was important to put it down on paper while I could
 18 remember it well.
 19 Q. So is the language all yours, or his?
 20 A. Yes, I think it is all mine. Why are you saying that?
 21 Q. Well, I am just looking to see -- for example, we have
 22 references to, in the inverted commas on the first page,
 23 you have the tempers becoming "short". Do you see that?
 24 A. Where?
 25 Q. On the first page, 450, three-quarters of the way down

1 2 1

1 the page. Do you see that there?
 2 A. Yes.
 3 Q. Then you can see on the second page at 451 the reference
 4 to being nervous and scared at D's threats; yes?
 5 A. Yes.
 6 Q. You see that at the bottom of the page, "degrading
 7 experience"?
 8 A. That is exactly what I say it was, I felt very degraded.
 9 Q. So you prepared that that evening, this whole document;
 10 is that right?
 11 A. Yes.
 12 Q. How did you get the version of this which was provided
 13 for disclosure in this action? Did you print it off
 14 from your computer?
 15 A. I don't remember. I think we printed it off at that
 16 time.
 17 Q. At that time?
 18 A. Yeah.
 19 Q. You see, Taylor Wessing requested your solicitors to
 20 provide a copy of this document in its native format;
 21 are you aware of that?
 22 Perhaps I could show you. Could you take up
 23 volume F1. Keep that open, if you wouldn't mind. F1,
 24 page 151. This is a letter between solicitors on
 25 20 March of this year. Paragraph 7, page 151 asks for

1 2 2

1 a copy of this document. It's one of the numbered ones
 2 which is referred to in paragraph 7.
 3 A. Yeah.
 4 Q. Okay? Now, do you know what happened to the computer
 5 version of this document?
 6 A. No.
 7 Q. If we go back to 199, please, if you could go on.
 8 MR JUSTICE HILDYARD: In F1?
 9 MR POTTS: Yes, my Lord, I am sorry. Page 199.
 10 MR JUSTICE HILDYARD: Thank you.
 11 MR POTTS: Do you see that?
 12 A. 199 and where else?
 13 Q. Then at point 7, document 157 -- this is 157 -- said was
 14 routinely deleted from their system?
 15 A. Mm.
 16 Q. Do you know who routinely deleted it?
 17 A. My husband was the only one using that computer.
 18 Q. Which computer was it?
 19 A. That would have been our home computer.
 20 Q. You seem to have thought that this document was
 21 important because apparently you kept it from March 2009
 22 until now; is that right?
 23 A. That's right.
 24 Q. But you were happy to delete it from your computer?
 25 A. Well, we didn't keep everything on our computer, we

1 2 3

1 printed it out and put it in a box and filed it, and
 2 that was it.
 3 Q. Can I put it to you that it's somewhat unlikely that if
 4 you thought the document was important, you would only
 5 have kept the hard copy; you would have kept the
 6 computer version as well, wouldn't you?
 7 A. No.
 8 Q. Can we put F away and go back to this document? This is
 9 not just a note of the meeting, is it? Do you see the
 10 section on background on page 450 in E2?
 11 A. Yes.
 12 Q. If you were just creating a note of what had happened at
 13 a meeting, why did you need to have this background
 14 section in?
 15 A. Because that is how I always liked things done, because
 16 if you looked at it two years later, it's nice to have
 17 the background for what had already happened instead of
 18 just a few loose notes.
 19 Q. Now, this is a meeting where you say you were
 20 threatened; is that right?
 21 A. Yes, that is why when I came down I really wanted to
 22 write down what had happened, because to me that was
 23 a very crucial point in the time I had worked for
 24 Specsavers.
 25 Q. So if you look over the page at 451, you say that

1 2 4

1 Mr Dyson at the meeting said -- when you said if SOG was
2 so unhappy why not buy them out at what they paid for
3 the shares, and you say that he said:
4 "That's not the way it would work. If you do not
5 agree we will suspend you as directors, SOG will send
6 a team into the store to take over at great cost to the
7 store, we will run it down and then issue a compulsory
8 purchase order for the shares at nil value and you will
9 end up getting nothing for your shares."
10 Is that right?
11 A. That's right, that's correct.
12 Q. Mr Dyson denies saying that. His position is that SOG
13 was not interested in taking over Bognor or, indeed,
14 purchasing your shares or, indeed, that of any other
15 store?
16 A. That is the threat that was issued, and do you think we
17 would have been that shocked and do you think that
18 I would have agreed to being secretly filmed in my
19 testing room if that kind of threat had not been issued?
20 Q. You see, his position is that he turned the pages of the
21 shareholders' agreement with you at the meeting to
22 ensure that you understood its terms. Do you remember
23 that?
24 A. No, I don't remember that.
25 Q. You see, because your note doesn't refer to that, but
125

1 that's his position.
2 A. I don't remember that. I am not saying that he didn't
3 do that, but that I don't remember. I always find that
4 the shareholders' agreement is something that will get
5 twisted a little bit to suit Specsavers' purposes.
6 Q. Sorry, you say you didn't remember it. It's not
7 referred to in your note.
8 A. No, I am just saying I don't recall that.
9 Q. You say --
10 A. I am not saying that he didn't do it, but it's not in my
11 mind that he did that.
12 Q. If it was something that he had done, wouldn't you have
13 recorded that in your note?
14 A. I did my best to remember what had happened.
15 Q. You see, if you turn on --
16 A. But I might not have said yet again the shareholders'
17 agreement was being put in front of me. I might not
18 have mentioned that.
19 Q. You might not have mentioned that?
20 A. No.
21 Q. You see, if you go back a couple of pages, there is
22 a document at 448 which is Mr Dyson's note, which he
23 says he is not sure whether he prepared it either in
24 advance or shortly after the meeting.
25 Have you seen this document before in your
126

1 preparation for trial?
2 A. Yes.
3 Q. This document doesn't refer to purchasing your shares
4 for nil value at all, does it?
5 A. No, but then it wouldn't, would it?
6 Q. What it does deal with is what happens if you cease to
7 be a director, if you look at page 449. Do you see
8 that?
9 You are aware that if you cease to be a director you
10 would be deemed to offer your shares at fair value. Is
11 that right? We discussed that on the opening day of the
12 trial. Do you remember that?
13 A. Yes, I think I do.
14 Q. So if you resigned, the price you would be offered would
15 not be nil value, it would be fair value; isn't that
16 right?
17 A. Yes.
18 Q. Yes. Doesn't the point in your note about nil value fit
19 rather neater with what has in fact happened, which was
20 the exercise of the option under 19.6, than in relation
21 to what would happen in a resignation position? Isn't
22 that the case?
23 A. No, that's not how I remember it.
24 Q. You see, I put it to you, Dr Poulsen, that this document
25 has either been created or amended since that meeting in
127

1 order to create a paper trail against SOG in order to
2 assist your case.
3 A. No. No. It was created for my own memory.
4 Q. Well, you said that it was your document, and in fact it
5 now appears it wasn't entirely your document, it was in
6 fact prepared by your husband?
7 A. Well, if you write something down and you have
8 a secretary writing your words down, does that mean it's
9 not your document?
10 Q. Isn't the true position, Dr Poulsen, the meeting ended
11 on friendly terms and you all shook hands; is that
12 right?
13 A. No.
14 Q. You didn't shake hands at the end of the meeting?
15 A. I did shake both hands, but that is my manners. I am
16 not somebody who is stropping out of a meeting or
17 anything. I was quite shocked, and when he said to me,
18 "I will see you again at the next RCM", I didn't reply.
19 I really had to go home and recover my position. I was
20 really quite traumatised by what was going on, and so
21 was Barry Weller.
22 Q. Can you turn on to page 454, please? You have seen that
23 document before?
24 A. I have.
25 Q. You wrote to Mr Deane on the 9th to confirm that you
128

1 were agreeing to participate in the mystery shopper
2 programme. Is that right?
3 A. That's correct.
4 Q. You said you were unhappy, but happy to accept the
5 assurances that you had received, that it would only be
6 seen by the directors, and so on; is that right?
7 A. Yeah.
8 Q. So it was in a reasonably friendly tone; wasn't it?
9 A. Yes.
10 Q. If you had been threatened and bullied at the meeting by
11 Mr Dyson, you wouldn't have written in these terms,
12 would you?
13 A. Well, I had a very good relationship with Adrian Deane,
14 and Mr Dyson brought him as a kind of comfort blanket,
15 I believe, but --
16 Q. Dr Poulsen, we have seen some of your earlier emails.
17 You weren't exactly shy of writing to SOG in rather
18 vociferous terms about the slightest perceived issue or
19 complaint, were you?
20 A. Well --
21 Q. You had done that in the past, hadn't you?
22 A. If you say so.
23 Q. I put it to you, Dr Poulsen, that it's just not credible
24 that if Mr Dyson threatened you in the meeting as you
25 now say, you wouldn't have mentioned it in this letter?

1 29

1 A. I was as shocked as Barry was after the meeting, and
2 I really thought: no, we have to climb down quickly
3 here, because this is getting really dangerous for us.
4 And that is why I wrote this quite flowery letter saying
5 "lovely to see you", and I did think it was nice to see
6 Adrian Deane again, whom I hadn't seen for years.
7 Was there any point in saying to him: did you think
8 it was right that your big boss was threatening us like
9 that? Of course I wouldn't write that in a letter to
10 him. I was quite shocked at the time, and I thought the
11 best we can do now is just to go ahead and do as they
12 had told us and consider our position.
13 Q. Dr Poulsen, in previous emails you have talked about
14 meetings with your solicitors. You have seen a number
15 of emails where you have made vociferous complaints
16 about anything to do with SOG that you thought was out
17 of order. If you thought this was out of order, you
18 would have complained about it.
19 A. Well, I was really shocked this time.
20 Q. I put it to you that the reason you didn't put anything
21 in this document and refer to it being so lovely to see
22 him at the meeting was because there was no such threat?
23 A. That's not true.
24 Q. Let me move on and ask you about Sunday trading. Could
25 you go to paragraph 99 of your witness statement? Do

1 30

1 you have that still open? Page 19. Yes? You see in
2 the second line you say that:
3 "There was a thaw in the relationship."
4 So you accept that after this there was a thaw in
5 the relationship; is that right?
6 A. Yes, it lasted a couple of weeks, perhaps, or a bit
7 more.
8 Q. You say that:
9 "The mystery shopper issue had only been a means to
10 a larger end, which was to get rid of us for your
11 resistance to the more important Sunday opening
12 objective."
13 Is that right?
14 A. Well, the Sunday opening was always a big elephant in
15 the room.
16 Q. Now, SOG was keen to encourage stores to open on
17 Sundays, wasn't it?
18 A. It was, and in the previous store I had been in in
19 Worthing we had opened on Sundays. However, that was
20 a very different store and a very different town, where
21 people were actually wandering up and down the street on
22 a Sunday, while in Bognor Regis the street was empty and
23 we didn't think it would be a good idea.
24 Q. This was something which was, whilst encouraged, not
25 compulsory; is that right? It was a phase 1 initiative?

1 31

1 A. Well, you can really wonder how compulsory it was when
2 you see what happened to us. If I can point out the
3 very last email that we have from disclosures from
4 Michael Rowe to Jack Ismail, it says:
5 "Bognor Regis refused to open on Sundays twice.
6 Escalated to Dave Clark, still refused. Loss prevention
7 in the store now."
8 Like a summary of what had happened to us.
9 Q. Let me ask you about the evidence in relation to matters
10 you can give evidence on. You were not convinced by the
11 extended trading hours initiative; is that right?
12 A. That's correct. I thought it might work in some stores,
13 but I knew it wouldn't work in Bognor Regis.
14 Q. In fact you didn't open on Sundays, did you?
15 A. No.
16 Q. Even now Specsavers has a very large number of stores
17 that don't open on Sundays; is that right? 140 stores.
18 A. That's correct, but I believe that some of those stores
19 are in shop centres that aren't open on Sundays, and
20 some of them are satellites and very small stores where
21 there would be no staff to be open on Sundays.
22 Q. Some of them, but you accept that there are other stores
23 that don't open on Sundays?
24 A. Yes.
25 Q. Which are not in either of those categories?

1 32

1 A. I don't know about that.
 2 Q. Can I move on. If we could pick up, please, just to
 3 deal with the pleading, in volume A, please.
 4 Now, we looked at the allegation in paragraph 13
 5 about the alleged course of harassment and persecution,
 6 and at page 34, your allegation is that there was
 7 a wrongful finding against Mr Weller in respect of
 8 a grievance hearing causing him to suffer a nervous
 9 breakdown.
 10 A. Yes.
 11 Q. You say that's a repudiatory breach of the shareholders'
 12 agreement, in your pleaded case; is that right?
 13 A. Yes.
 14 Q. Okay, we can put A away.
 15 Now, this is dealt with in paragraph 102 of your
 16 statement, and you say that Ms Laker, an employee, sent
 17 a grievance to SOG raising various complaints,
 18 principally against Mr Weller; is that right?
 19 A. That's correct.
 20 Q. In fact, Ms Laker raised a formal grievance on 6 April.
 21 You refer to that at paragraph 107. 6 April 2009.
 22 A. Yeah.
 23 Q. If you could pick up E2, just for completeness, at
 24 page 519. Keep your statement open; that's kind.
 25 That's the letter, isn't it?

133

1 A. Yes.
 2 Q. Now, you say in your witness statement that:
 3 "The grievance was handled very badly because it was
 4 driven by SOG's agenda against us."
 5 Is that right?
 6 A. What I meant by that is that they successfully managed
 7 to put the concerns that Jena Laker had had to sleep.
 8 But the way they said that it was Barry who was to blame
 9 was unfortunate. The way that they let Jena Laker know
 10 that he had -- something about that his behaviour had
 11 been below standard or something like that, for a retail
 12 director, and then there was a plan of how he needed to
 13 redevelop himself, or something like that.
 14 Q. Now, isn't the position that actually under the
 15 shareholders' agreement SOG was obliged to investigate
 16 a formal grievance raised by an employee? Is that
 17 right?
 18 A. Probably.
 19 Q. In paragraphs 115 to 118 you complain about the actions
 20 of Mr North in relation to this investigation; is that
 21 right? Do have a look, if that helps.
 22 A. Which number did you say?
 23 Q. Of your witness statement, paragraphs 115 to 118.
 24 A. 115. (Pause) I thought it was unfortunate the way he
 25 said that he had behaved, inappropriate.

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1 Q. You don't mention in your statement that in fact you
 2 wrote to Mr North yourself on 17 July after the letter
 3 you complained about. Is that right?
 4 A. I was just saying to Mr North that the way he had
 5 managed to make sure that we didn't have to pay any
 6 compensation to Jena Laker was successful.
 7 Q. Can we answer my question, please, which is: did you
 8 write afterwards?
 9 A. Yes.
 10 Q. Can you turn, please, to page 551? This is obviously
 11 the document which I think you are jumping towards; is
 12 that right?
 13 (Pause)
 14 Yes?
 15 A. Yes.
 16 Q. So there is no complaint in this letter. You say:
 17 "Thank you for the results of the investigation.
 18 I think you have arrived at the correct conclusion, and
 19 I thank you for the professional manner in which you and
 20 the solicitors have dealt with this case and for the
 21 very detailed and accurate report which you have
 22 produced."
 23 Is that right?
 24 A. I was just talking about the way he had written what
 25 I had said accurately down.

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1 Q. You were thanking him for the professional manner and
 2 the accuracy of his report; you weren't complaining
 3 about anything that he had done, were you?
 4 A. Not in that letter, no.
 5 Q. Could you pick up E3, please? You can put away,
 6 I think, E2. Could you turn up 554-1?
 7 A. I just need to get the bundle first, please. (Pause)
 8 Q. 554. If you look, to start, at 553 --
 9 A. Just a minute. (Pause)
 10 Q. Do you have that, 553? At the bottom of the page is
 11 an email from Mr North to you, and that's enclosing the
 12 letter which you then referred to in the document we
 13 have just seen; yes?
 14 A. Mm.
 15 Q. You see the letter starts at 554-1; yes?
 16 A. Mm.
 17 Q. Then 564, do you see there there are some references in
 18 fact to you and Mr -- do you see, about five lines down,
 19 you say:
 20 "HP and BW confirmed that some comments made between
 21 each other had been conveyed to Jena, and BW has
 22 accepted this was inappropriate and was because he had
 23 become too friendly with Jena."
 24 Do you see that?
 25 A. Yes.

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1 Q. So you were making the point that you thought he had
 2 become too friendly with her; correct?
 3 A. Yes.
 4 Q. Further down the page:
 5 "HP and GV [that's your husband] indicate that
 6 Mr Weller's relationship to Jena and other team members
 7 is too friendly."
 8 Is that right?
 9 A. We said we had pointed that out to him before this
 10 started.
 11 Q. So you yourself had raised concerns that Mr Weller was
 12 somewhat too friendly with employees and that was
 13 inappropriate?
 14 A. Yes, but what I am saying is that we had already put
 15 that to him, and he had already taken steps to not be
 16 like that.
 17 Q. In fact, in your witness statement you confirm that,
 18 that you said that you had raised this issue about the
 19 extent of his relationship with staff members being too
 20 friendly and he needed to put some distance between
 21 himself and staff.
 22 A. Yes.
 23 Q. Correct?
 24 A. Yes.
 25 Q. In the document we looked at before, in your email to
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1 Mr North, you weren't saying in any way what he was
 2 saying was wrong, you weren't criticising his
 3 conclusions and suggestions in any way; you thanked him
 4 for the professional manner and you agreed with the
 5 result?
 6 A. I thanked him for the report, yes.
 7 Q. I put it to you that the email of 17 July, rather than
 8 what you now say in your statement, is actually what
 9 represents what you felt at the time, Dr Poulsen.
 10 A. That's not true.
 11 MR JUSTICE HILDYARD: Sorry, could you repeat that?
 12 A. That's not true. I really think that there was two
 13 sides to that. I think that we were happy that it was
 14 over, that she didn't win a big compensation, you know.
 15 We were happy it was over, but at the same time I didn't
 16 like the effect that their conclusions had on Barry,
 17 that, you know, he had to be under supervision and he
 18 had to go on this course and that course, and it knocked
 19 his confidence completely. Instead, we could have said,
 20 "Well, a mistake was made, let's move on".
 21 MR POTTS: You didn't say any of that on 17 July. You
 22 thanked him for the professional manner in which he
 23 dealt with the issue and the very detailed and accurate
 24 report.
 25 A. Which is because I was talking about the way he dealt
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1 with Jena Laker.
 2 Q. Let's move on to bonus payments. You can put E2 away,
 3 and could you go back to volume A, please?
 4 Now, at page 34J, another allegation that you rely
 5 on is that from 2009 SOG put undue and illegitimate
 6 financial pressure on you by delaying bonus payments
 7 that were due. Is that right?
 8 A. Yeah, that's what we felt at the time.
 9 Q. It's not just what you felt at the time, it's what you
 10 allege to be the case now, isn't it?
 11 A. Yes.
 12 Q. Okay, we can put A away.
 13 If you go back to 126, at 125 you talk about your
 14 husband joining as retail director in June 2009, and
 15 then at 126 you state that during this entire period you
 16 were finding it increasingly difficult to get the
 17 bonuses you were entitled to paid by Specsavers even
 18 though the profits were available.
 19 What dates are you talking about there, "this entire
 20 period"?
 21 A. Well, I can't remember that off my head, but it was
 22 really in that autumn, 2009, at the same time as we had
 23 the problems with the dual company VAT liability.
 24 Q. Could you pick up E7, please? Going towards the back of
 25 the file, at 1735, it's about three pages from the back,
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1 this is a document which was exhibited to Ms Mancini's
 2 witness statement from SOG, and she deals with the
 3 distributions. And you said that you elected to take
 4 your distributions by bonus rather than formal dividend;
 5 correct?
 6 A. That's correct, yes.
 7 Q. And this shows all the requests for dividends and the
 8 bonuses paid since 2005; yes?
 9 A. Yes.
 10 Q. Her evidence is that you submitted 64 requests. We can
 11 see those numbered down the side. There is a gap
 12 actually, but that is 64. 52, which were paid in the
 13 amounts requested; 10 at a lower amount because the
 14 store didn't have available cash for the distribution,
 15 and only two were rejected. Is that right?
 16 A. Yes, but you can see in October 2009 and in
 17 December 2009 we had problems getting the bonus that we
 18 needed to pay for our business loans and et cetera, and
 19 that was the time when Barry was ill and was waiting to
 20 go into hospital. And it was a lot of stress on us that
 21 we couldn't get those bonuses through.
 22 Q. This is, where, in September 2009?
 23 A. October 2009, December 2009.
 24 Q. You will see there that most of the ones in 2009 were
 25 paid. There were a couple which were reduced due to
 140

1 insufficient cash; yes?
 2 A. Yes.
 3 Q. Now, the reason there was insufficient cash, you have
 4 seen the bottom line reports, haven't you?
 5 A. I have, yes.
 6 Q. Those set out what amounts were available for
 7 distribution; correct?
 8 A. But it was also to do with the large sum of money that
 9 had been put aside for cover of the VAT to a company
 10 liability, and it took a very long time to get those
 11 monies released again...
 12 Q. That money had been kept separate, in a separate
 13 reserve, hadn't it?
 14 A. Yes, but it was --
 15 Q. It was nothing to do with this?
 16 A. Yes, it was still our money. It was money that had come
 17 out of our profit, and that was why the bottom line
 18 looked like it did.
 19 You can see May 2009, April 2009, it was quite a lot
 20 of pressure, because Barry was under the understanding
 21 after the meeting with Derek Dyson that we would look
 22 after him in a way that they would make sure that he had
 23 a large enough bonus every month to pay his bank loans.
 24 And I couldn't remember Mr Dyson saying that, but he was
 25 under that impression. And then it turned out that,

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1 "Oh, no, you can't have it because there is not enough
 2 money".
 3 Q. Let's have a look at some of these. You can see the
 4 amounts actually paid in the second column, B. In 2009,
 5 January, 12,000 paid; then 18,000; 13,000. One was
 6 23,000 on 23 April. It was reduced, but the amount paid
 7 was 23,000, wasn't it?
 8 A. Yes, that was like -- every year at that time you get
 9 quite a large bonus so one can avoid to pay --
 10 Q. And then the one that you refer to towards the end of
 11 the year, the one for November, sorry, the 11 November
 12 was paid in full; correct?
 13 A. Yes.
 14 Q. And the one in December was paid, although requested
 15 15,000, 10,800 was paid?
 16 A. Yes.
 17 Q. Then into January and March --
 18 A. But then you --
 19 Q. -- those were paid as well; correct?
 20 A. I haven't followed you that far. Let's have a look.
 21 Q. 16 and 17.
 22 A. Yes. 10 January, 10 March, but nothing in 10 February.
 23 Q. The request was 23 February, and it was paid, approved
 24 on 5 March; correct? Number 16.
 25 A. Yeah.

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1 Q. In fact, for example, 14, you say this is
 2 an obstruction. There was a request for 12; 11,000 was
 3 paid. It's hardly a massive reduction, is it?
 4 A. No.
 5 Q. This doesn't in fact look like obstruction, does it?
 6 The amounts are being paid. They're being paid in the
 7 amounts which are available on your bottom line reports,
 8 aren't they?
 9 A. Yes.
 10 Q. In fact, the only example in your witness statement that
 11 you say of something not being paid is in fact if you go
 12 back to paragraph 42 of your statement, and just have
 13 a look at that.
 14 A. 42?
 15 Q. Yes, paragraph 42. Do you see that?
 16 A. Yes.
 17 Q. Now, that's the only allegation which is actually made
 18 in your witness statement of a specific example where
 19 you say a matter was underpaid even though there were
 20 profits available; is that correct?
 21 A. It could be, yes.
 22 Q. Now, do you still have E7 open? (Pause)
 23 If you look at item 42, your complaint is that they
 24 only paid 2,800, although you had requested more; do you
 25 see that?

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1 A. I do.
 2 Q. Do you see the amount that was actually paid at 42 in
 3 February 2008?
 4 A. Yes, I have had that presented to me before.
 5 Q. So it was 28,000, wasn't it?
 6 A. Yeah, but that was, again, to -- they do make some
 7 calculations at the end of March to keep the company tax
 8 down. So yes, they had first said, "No, we can't have
 9 the 2,800", and then luckily for us the other
 10 calculations meant that we would have the 28,000, so we
 11 were saved on that occasion.
 12 Q. No, no. Can we have a look at E2, please. If you have
 13 page 300, do you have that?
 14 A. 300?
 15 Q. 300.
 16 A. Yes.
 17 Q. You see in the middle of the page there is an email from
 18 you making a request for 28,000 by way of payment?
 19 A. Yes.
 20 Q. Then she replies at 299, at the bottom of the page,
 21 which is the document which in fact you refer to in your
 22 witness statement, and you allege that they had
 23 authorised a bonus of only 2,800, even though there was
 24 sufficient profits to pay 12,000. That's what your
 25 witness statement says; correct?

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1 A. Yes.
2 Q. Now, isn't that, in fact, a misreading of that document
3 because it doesn't say 2,800 at all, does it, at the
4 bottom of the page?
5 A. I don't know. I can't quite get my head around it --
6 Q. No, no, no. Just look at the figure, Dr Poulsen. What
7 does it say in the email from Ms Morris? "I have
8 authorised a distribution of ..."? What?
9 A. "... 28,000 to you and your fellow director, to the
10 March payroll."
11 Q. Yes, so your witness statement makes an allegation in
12 relation to the only one which you complain about
13 explicitly that in fact they only authorised £2,800 when
14 there was enough to cover 12,000; correct?
15 A. Correct.
16 Q. In fact, the request was 28,000, and the amount paid was
17 28,000; correct?
18 A. I can only think that I might have made a mistake there,
19 then.
20 Q. In your witness statement?
21 A. Yeah.
22 Q. So in fact, the amount that you asked for was the amount
23 that you got paid; yes?
24 A. Yes. Sorry.
25 Q. In fact it's just a misreading of the email?

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1 A. Correct.
2 Q. Now, other than Ms Laker's complaint, and we have looked
3 at that, and then we have looked at the issue of
4 bonuses, the only one of actual complaint we have dealt
5 with now, there are no references to any difficulties in
6 your witness statement after Mr Dyson's meeting with you
7 in March 2009, and 15 months later in August 2010; is
8 that right?
9 A. Well, I talk about all the other things that were going
10 on, and as I said to you, the elephant in the room was
11 always the Sunday opening which we still hadn't
12 agreed to.
13 Q. I'll just ask the question again. In your witness
14 statement, other than the complaint and the issue of
15 bonuses, your statement doesn't refer to any
16 difficulties with SOG after the meeting in March and
17 then next in August 2010; is that correct?
18 A. I can't say that just like that.
19 Q. Okay. Well, maybe you won't take it from me, but my
20 reading of the statement is that there isn't anything.
21 Maybe you are not ... it may be I accept if you're not
22 willing to accept that.
23 A. That's not correct, because first we had the problems
24 following the Jena Laker case, where Barry Weller was
25 very off his footing when he was had a nervous

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1 breakdown. After that we had different requests for us
2 to go to courses and things and, you know, other things
3 that we couldn't agree on. So it was never a complete
4 happy relationship.
5 Q. Let's go to that in terms of the course. In fact, the
6 reference that you refer to, I think you are referring
7 to something in August 2010?
8 A. Yes.
9 Q. And you refer to that in paragraph 130. You say SOG
10 were bullying you. Correct?
11 A. Which paragraph do you say, sorry?
12 Q. Perhaps if you look at 129 as well, 29 August, to
13 chastise and threaten Mr Weller?
14 A. Yes.
15 Q. So that ties in with what I've said, which was between
16 March 2009, the next matter you have referred to is this
17 point about attendance at a course and this was in
18 August 2010; correct? (Pause) Just look at
19 paragraph 129.
20 A. 139 is --
21 Q. No, 129, which is the reference to this document of
22 9 August 2010.
23 A. Yes.
24 Q. Now, if you could pick up, please, E5 -- you say this
25 was a threat -- at page 1246. Do you have it?

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1 A. I do.
2 Q. So this is the letter that you say was this threat which
3 caused such problems; is that right?
4 A. Yes.
5 Q. Now, this refers to disappointment at your refusal to
6 attend the business improvement programme event?
7 A. Yes.
8 Q. It's stated this is regarded as a vital component in
9 training, and that pursuant to clause 13 there was
10 an express obligation requiring your attendance at that;
11 correct?
12 A. Yes.
13 Q. So this is something you were contractually obliged to
14 go to and always had been; correct?
15 A. Correct.
16 Q. This is hardly a heavy threat, is it, because the only
17 thing that's mentioned at the end is that it's said
18 that:
19 "This is something that you are required to attend
20 and that failure to attend may result in action being
21 taken, including recovery of losses and costs"?
22 A. And you don't feel that's a threat, that action is going
23 to be taken against you?
24 Q. Well, recovery of losses and costs is hardly the
25 heaviest of threats, is it, Dr Poulsen?

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1 A. Well, we are talking about something that started off as
 2 an invitation, "We would like to invite you to
 3 a business improvement programme", and we are saying
 4 "Well, thanks but no thanks, because we know what those
 5 courses are like from other directors", and --
 6 Q. Sorry, this was not a new thing that had just come up,
 7 it was something expressly referred to in the
 8 shareholders' agreement which you had signed five years
 9 earlier, wasn't it?
 10 A. Yes. Everything I seem to have signed my life away with
 11 the shareholders' agreement.
 12 Q. Now, you say the next thing that happened in the
 13 chronology is that you phoned up Mr Ryan in
 14 January 2011, that's some time later, after -- this was
 15 in August; correct?
 16 A. Yes, and can I just say I did go to that business
 17 seminar, because when Barry wanted to sell his shares
 18 I thought I had better behave, so that we can sell his
 19 shares and not have too much trouble. So I did go --
 20 Q. Fine. So there wasn't any trouble, in fact, there were
 21 no charges levied?
 22 A. No.
 23 Q. Fine. So in fact what then happened, we have August and
 24 then we move on to January 2011 where you phone Mr Ryan
 25 to say that you are proposing that Mr Yogaratnam should

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1 acquire Mr Weller's shares so that he could leave the
 2 business; is that right?
 3 A. That's correct.
 4 Q. Mr Yogaratnam, he was an optometrist?
 5 A. That's correct.
 6 Q. Who had undertaken some locum work at the store from
 7 time to time since 2007?
 8 A. Well, first he was a locum and after that he was
 9 an employed optometrist.
 10 Q. Yes, from time to time from 2007 he initially started as
 11 a locum; correct?
 12 A. Correct.
 13 Q. Then he became an employee?
 14 A. Yes.
 15 Q. Now, you say in paragraph 147 that the discussion that
 16 took place in relation to that was a sham to mask SOG's
 17 malicious agenda; is that right? Because there was
 18 a concern about him taking over from Mr Weller?
 19 A. Where do you see that, sorry?
 20 Q. Sorry, paragraph 147 of your witness statement.
 21 A. You are going a little bit too fast for me at the
 22 moment.
 23 Q. No, that's fine. I'll slow down. (Pause)
 24 A. So 150?
 25 Q. 147.

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1 A. (Pause) Yes, I thought it was very wrong that they
 2 couldn't accept Mr Yogaratnam as somebody who would buy
 3 Barry's shares, because he had had his own Vision
 4 Express store where he had been a retailer as well. He
 5 had probably more knowledge about being a retail
 6 director than I would ever have, and I had been used to
 7 that some stores had two opticians as A shareholders,
 8 and the Worthing store I used to work in had two
 9 opticians and one lab technician as the shareholders.
 10 I really thought that they were using it for
 11 something else, saying no to him. He is not just
 12 an optician, he is also a dispensing optician.
 13 Q. Let's break some of that down. Your pleaded case --
 14 I can take you to it if you like -- is, briefly, that
 15 you say that this is a breach of clause 18 of the
 16 shareholders' agreement. Perhaps we should just have
 17 a quick look at that.
 18 Volume D. I think we have looked at this before.
 19 Do you have page 101?
 20 A. I do.
 21 Q. Lovely. Clause 18 deals with transfers of shares, and
 22 this provides that Specsavers has to approve someone as
 23 an acceptable transferee; correct?
 24 A. Yes.
 25 Q. And it also says in relation to a retailer that if the

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1 A director is described as a retailer, that person,
 2 amongst the matters that they can have regard to but not
 3 limited to, is that someone that they, Specsavers,
 4 reasonably considers to possess the appropriate
 5 retailing skills. Correct?
 6 A. Correct.
 7 Q. Now, Mr Yogaratnam was working as an optometrist in the
 8 store, wasn't he?
 9 A. That's correct.
 10 Q. And the sale by Mr Weller to Mr Yogaratnam would mean
 11 that there were two optometrist directors in the store,
 12 correct, you and him?
 13 A. Yes.
 14 Q. You refer at paragraph 149 to some examples of some
 15 other stores where something slightly different had
 16 happened; correct? You mention Rustington and Dartford?
 17 A. Yeah.
 18 Q. And you say these are two stores where there were two
 19 optometrist directors; correct?
 20 A. Yes, and as I have just said to you, Worthing as well.
 21 Q. Sure, we will come on to Worthing in a moment.
 22 As we said, we know there are about 700 stores in
 23 the UK; correct?
 24 A. Yes.
 25 Q. The large majority have one optician and one retail

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1 joint venture partner, don't they?
 2 A. Yeah.
 3 Q. The very large majority?
 4 A. Yeah.
 5 Q. You have picked up a couple -- two or three -- where
 6 it's a bit different out of the 700; correct? Is that
 7 correct?
 8 A. That is correct, but that was stores that actually knew
 9 what was going on.
 10 Q. Now, let's have a look at Rustington. Mr Dyson gives
 11 some evidence about it. This is a store which opened in
 12 June 2005, as you are aware; correct?
 13 A. Yes.
 14 Q. There were in fact two optician joint venture partners
 15 for a time; correct?
 16 A. Yes.
 17 Q. But in fact since October 2012 there has been
 18 an optician and a retail partner; correct?
 19 A. That's correct.
 20 Q. So that model didn't maintain for very long, forever, it
 21 went back to the traditional model as well; correct?
 22 A. Correct.
 23 Q. You mention Dartford as well, paragraph 149 of your
 24 statement. Until February 2007 there was an optician
 25 JVP and a retail JVP; correct?

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1 A. Correct.
 2 Q. The traditional model?
 3 A. Mm.
 4 Q. Mr Patel left in February 2007; sound about right? Yes?
 5 At that stage, in fact, SOG held the A shares for
 6 a period of time; correct?
 7 A. Correct.
 8 Q. Whilst a new retail joint venture partner was sought.
 9 Is that correct?
 10 A. Who was an optician.
 11 Q. No, he was employed as a retail joint venture partner,
 12 in fact.
 13 A. Okay, but his background was an optician. The point
 14 I was making was that an optician could step into
 15 a retail director's position, but it was difficult to do
 16 it the other way around.
 17 Q. Going on to Worthing, paragraph 148, a store you were
 18 familiar with, at the time you left there were opticians
 19 but also a lab technician; is that right?
 20 A. That's correct.
 21 Q. And the retail director's tasks were carried out by
 22 David Symons; correct?
 23 A. Yes.
 24 Q. In fact, this was a store which had in fact a larger
 25 number of joint venture partners, didn't it?

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1 A. Three.
 2 Q. It had Mr Symons, a retail joint venture partner and
 3 Mr Laurie, who's a technician joint venture partner; is
 4 that right?
 5 A. Yes.
 6 Q. So in fact there is a handful of stores where there are
 7 a larger number of joint venture partners. So, again,
 8 different from your store as well; correct?
 9 A. Yes.
 10 Q. So in fact out of the 700 stores, what we have is
 11 Rustington, which went to the traditional two model;
 12 correct?
 13 A. Correct.
 14 Q. Dartford which was the tradition model of two as well;
 15 correct?
 16 A. Correct.
 17 Q. Worthing, which had three to four joint venture
 18 partners, with an optician, retail and technician;
 19 correct? So SOG weren't actually asking for anything
 20 particularly out of the ordinary, were they?
 21 A. No, they weren't, but as I explained to them, it had
 22 been a very big problem for us to get opticians working
 23 in the store in Bognor Regis, and that was the reason
 24 why I thought it would be a good idea to have another
 25 optician partner, and especially an optician partner

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1 that had a lot of experience in retail. Also I had
 2 plans leaving myself after a while.
 3 Q. We will come on to that in a moment, because that's
 4 something which obviously developed. Just give me one
 5 second, please. (Pause)
 6 Now, you say that Mr Yogarotnam previously had
 7 experience in retail; is that right?
 8 A. Yes.
 9 Q. His witness statement in fact says that previously he
 10 was involved with Vision Express?
 11 A. Correct.
 12 Q. Is that the one you are talking about?
 13 A. Yes.
 14 Q. He says in his witness statement that he was responsible
 15 for testing the sight of patients and his wife was
 16 responsible for dispensing and sales; correct?
 17 A. Yes, if that's what his witness statement is, but I know
 18 that he --
 19 Q. Yes. That's very much like the model we were just
 20 talking about, isn't it, of a retailer and an optician?
 21 A. And that was actually going to be our plan, that that
 22 would be the final outcome of the whole thing.
 23 Q. It's completely different from what you are saying,
 24 Dr Poulsen. The point is that his training background
 25 was of that an optician, it wasn't a retailer, was it?

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1 A. He had a lot of retail experience.
 2 Q. That's not what his witness statement says, is it?
 3 A. Running the Vision Express store together with his wife.
 4 Q. Can we turn up E3, please? At page 736, this is your
 5 first reference to the sale of the shares; correct?
 6 A. Correct.
 7 Q. Then at 752 there was a letter that you sent to Mr Rowe,
 8 in fact two letters, 752 and then another one at 754.
 9 Yes?
 10 A. Yes.
 11 Q. Can I ask: who drafted these letters?
 12 A. My husband did.
 13 Q. Okay. Have a look at 754. It's a formal request for
 14 consent, isn't it? You appreciated you had to get SOG
 15 to consent.
 16 A. Well, I was very unhappy that I had to involve Mr Rowe
 17 in the process as I had a bad relationship with him.
 18 Q. Sorry, could you just answer my question? 754 is
 19 a request for formal consent, isn't it?
 20 A. Yes.
 21 Q. And your suggestion at the bottom of the first page,
 22 754, was that it would be advantageous for the store to
 23 have two ophthalmic partners; correct?
 24 A. Correct.
 25 Q. Along with this letter is the document at 752, which you

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1 had sent to Mr Rowe; correct?
 2 A. Correct.
 3 Q. Let's look at the top of the page:
 4 "The contents of this letter are strictly personal
 5 and confidential and are for the attention of the
 6 addressee [that's Mr Rowe], and may not be communicated
 7 or escalated in any format, either in full or in part,
 8 to any other party whatsoever without the express
 9 written permission of the authors."
 10 Then:
 11 "This will result in proceedings being taken
 12 personally against the addressee."
 13 Yes?
 14 A. That's correct.
 15 Q. Then you accuse him of making unjustified and insulting
 16 allegations; is that right?
 17 A. That's correct.
 18 Q. And end saying:
 19 "You should consider whether or not you are in
 20 a position to deal with the proposals or whether you
 21 should pass it on to someone else."
 22 Correct?
 23 A. Correct.
 24 Q. What did you hope to achieve by sending a letter like
 25 this?

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1 A. I was hoping to achieve that he would look at himself
 2 and remember our business review meeting, and think:
 3 well, perhaps it would be more fair to everybody, it
 4 would be more appropriate if I ask one of my colleagues
 5 to deal with this.
 6 Q. You weren't sending this to him in a personal capacity,
 7 he was an employee of SOG, wasn't he?
 8 A. Well, he was a very aggressive person. He had caused us
 9 a lot of problems already.
 10 Q. Can you answer my question, Dr Poulsen. You weren't
 11 sending this to him in a personal capacity, you were
 12 sending this to him as an employee of SOG?
 13 A. Yes.
 14 Q. But you were threatening him with potential proceedings;
 15 is that right?
 16 A. Yes, correct.
 17 Q. Now, if you go forward to 778, he responds saying that
 18 it's Specsavers' policy to replace departing
 19 shareholders with similarly qualified and approved
 20 people; correct?
 21 A. Correct.
 22 Q. You have seen that, it's in the shareholders' agreement,
 23 haven't you?
 24 A. Yes.
 25 Q. It was also consistent with the overwhelming majority of

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1 the 700 stores; correct?
 2 A. Yeah.
 3 Q. And there is a reference to getting consent.
 4 He asks you to put forward a detailed business plan
 5 as to particularly how the retail direction could be
 6 improved or maintained by having two ophthalmic
 7 partners; correct?
 8 A. And so we did.
 9 Q. This is a perfectly reasonable point to make, isn't it?
 10 A. And so we did. We did write a detailed business plan.
 11 Q. This was a perfectly reasonable point for him to make in
 12 the letter, wasn't it?
 13 A. Yes.
 14 Q. But you say this was a plot; is that right?
 15 A. Well, in hindsight it was a plot, because when we saw
 16 the disclosures of all their different emails to each
 17 other, we realised that they had just been trying to
 18 keep us hanging in there until they were ready to go
 19 into the store.
 20 Q. What then happened was you had a meeting with Mr Rowe
 21 and Mr Rajan on 14 March. Do you remember that?
 22 A. That's correct, yes.
 23 Q. And you mentioned a proposal at that stage about
 24 yourself actually wanting to exit; correct?
 25 A. Yes.

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1 Q. That's when that point came out.
 2 A. I had already mentioned that to Mr Ryan.
 3 Q. Mentioned it to Mr Ryan, but it was discussed with
 4 Mr Rowe at the meeting?
 5 A. I discussed it at the meeting, yes.
 6 Q. The meeting was polite?
 7 A. Yes, very.
 8 Q. In fact, Mr Rowe, did he seem open to the proposal, in
 9 fact?
 10 A. He did.
 11 Q. Now, you chased him up after it; correct?
 12 A. Yes.
 13 Q. If you could go to E4, page 881. I think you can put E3
 14 away if it's getting a little crowded over there. Do
 15 you have that, page 881?
 16 Now, this is an internal communication, but it
 17 refers to the proposal of a slightly different structure
 18 with you each selling some shares to Mr Yogaratnam so
 19 that you would each have a third each -- is that
 20 right -- Mr Weller, you and Mr Yogaratnam? Is that
 21 right?
 22 A. Yes, I think it was 40/20/40 that was --
 23 Q. Maybe the numbers changed?
 24 A. Yeah.
 25 Q. But the idea was there would also be a retail director

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1 to replace Barry; is that right?
 2 A. Yes.
 3 Q. So effectively you would sell your shares to the second
 4 optical director later; correct?
 5 A. Yes.
 6 Q. And in fact that was followed up on 19 April. So this
 7 is an internal note. They are not saying "we're never
 8 going to do this", is it? It's, "Let's make this
 9 suggestion".
 10 If you go through to 887, that was what happened,
 11 wasn't it, is he sets out this proposal in the final
 12 paragraph, about potentially structuring it around three
 13 partners, a third each, which would secure both the
 14 ophthalmic cover while also retaining within the
 15 partnership a retail and customer service skills
 16 required.
 17 So that would not be Mr Yogaratnam, it would be
 18 somebody else coming in; correct?
 19 A. Correct.
 20 Q. That's quite an important development, isn't it, that's
 21 quite positive?
 22 A. It is, but it's also taking a long time.
 23 Q. You don't mention it at all in your witness statement,
 24 do you? Why not?
 25 A. (Pause) I don't remember if I did.

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1 Q. Isn't the reality that you perhaps chose not to mention
 2 it because it doesn't really fit very well with your
 3 idea of a conspiracy, does it?
 4 A. No, I presumed in hindsight that we had just been made
 5 to run around, that maybe they wanted it that way, maybe
 6 they wanted it the other way, but it was all just to
 7 keep us running around, hanging on. And obviously
 8 Mr Yogaratnam was getting very impatient as well,
 9 whether he was going to buy the shares or not.
 10 Q. You spoke to Mr Ryan on 10 May about this proposal,
 11 didn't you?
 12 A. Yes, and I think that --
 13 Q. And it's at that point there was the reference to the
 14 40/40/20 change?
 15 A. Yes, and I was quite agreeable. I mean, I haven't
 16 mentioned in my witness statement that in January I was
 17 phoning around other joint venture partners from other
 18 stores that had been interested in the Bognor store
 19 originally to see whether I could find somebody who
 20 would buy the whole store so I could get out as well.
 21 Q. The reality is that SOG hadn't refused to countenance
 22 a sale of Mr Weller's at all, had it?
 23 A. Sorry?
 24 Q. SOG hadn't in fact refused to countenance a sale of
 25 Mr Weller's shares and, indeed, your own, had it?

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1 A. No.
 2 Q. In fact you were exploring a revised proposal involving
 3 a three partner structure; correct?
 4 A. Correct.
 5 Q. That didn't progress because it was overtaken by the
 6 investigation which came to light; correct?
 7 A. Correct.
 8 Q. So just to return to your case, we have looked at the
 9 reply first thing this morning, your case is that SOG
 10 was motivated to get rid of both you and Mr Weller, to
 11 lock you into a relationship until such time as it could
 12 assert a claim to get your shares at par before selling
 13 them on; is that right? That's your pleaded case.
 14 A. One more time, sorry? I'm losing my concentration
 15 a bit.
 16 Q. Let me be fair to you. If you could pick up volume A.
 17 A. Which one did you have in mind?
 18 Q. Page 127?
 19 A. In which bundle?
 20 Q. Volume A. Sorry. Perhaps we could clear away a couple
 21 of those. If you leave your witness statement open,
 22 thank you. It's tab 5, page 127. It's the first four
 23 lines on 64.1 at the bottom of the page. Do you have
 24 that?
 25 A. Yes.

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1 Q. Paragraph 71?
2 A. 127, page 127?
3 Q. On the top right, yes.
4 A. Yes.
5 Q. Then 64.
6 A. Yes.
7 Q. 64.1, and then it says:
8 "71.1 is denied."
9 Do you see that?
10 A. Yes.
11 Q. Then it says:
12 "SOG, the first defendant, was motivated throughout
13 by a vendetta against the claimants and Mr Vos. It used
14 its veto control on the opportunity to sell to lock them
15 into a relationship until such time as it could assert a
16 claim to seize their shares at par before profiting by
17 onselling the shares at full value."
18 That's your case, is it?
19 A. That's what it looked like to us, yeah.
20 Q. Why do you think SOG needed to do this where both you
21 and Mr Weller had expressed a willingness and desire to
22 sell your shares?
23 A. Because I think they were waiting for the loss
24 prevention team to be free.
25 Q. SOG had 700 stores in the UK at the time; is that right?
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1 A. That's correct.
2 Q. Correct? 30,000 staff. A turnover of £1.5 billion. It
3 really didn't need the money, did it, Dr Poulsen?
4 A. Well, I am not saying that it set out to do that from
5 the very start. I think the plan was that we were going
6 to go to a meeting with Mel McAlindon and he would
7 threaten us and get us to sign a resignation, and they
8 would offer us a low value for our shares.
9 Q. The point I was making is they didn't need the money.
10 This is a very large organisation. Why do you think
11 they were so motivated to deprive you of the value of
12 your shares?
13 A. I just think they disliked us very much and it was
14 a malicious act.
15 Q. Can we put A away, please. Do you have your witness
16 statement still open?
17 A. I do.
18 Q. Great. If you could turn to paragraph 175. Do you have
19 that?
20 A. I have that.
21 Do you think I could ask for just a very small
22 break, my Lord? I am getting very tired at the moment.
23 MR JUSTICE HILDYARD: Right. We will break until 3.15.
24 A. Thank you.
25 (3.07 pm)

1 (A short break)
2 (3.15 pm)
3 MR POTTS: Dr Poulsen, paragraph 175 of your statement, you
4 say here that you sent a letter on 15 April in which you
5 refused to sign off the accounts; is that correct?
6 A. That's correct.
7 Q. Could you open up E4, please, page 878? Do you see that
8 letter?
9 A. I do.
10 Q. You see in fact it says:
11 "We return here with the accounts of the companies
12 in respect of the year together with a letter of
13 representation."
14 You then say:
15 "The resolutions have been signed."
16 Correct?
17 A. Correct.
18 Q. So in fact you had authorised the approval of the
19 accounts, hadn't you?
20 A. Well, I had authorised what I knew about. I had said
21 that with the stock take, with everything that was going
22 on in the store, I could say that everything was correct
23 there. But I couldn't guarantee for the whole
24 operation, and I thought it was wrong to sign a letter
25 of representation on Specsavers' Optical Group's
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1 notepaper.
2 Q. Again, Dr Poulsen, I am afraid you need to listen to the
3 question. That wasn't what I asked you. I asked you,
4 you say in your witness statement that you refused to
5 sign off the accounts, and I said that in fact you had
6 approved the signing off of the accounts. Is that
7 right?
8 If it helps you, can you turn over the page, 878-1
9 is the written resolution. Do you see that?
10 A. Yes, I can see what I have signed there.
11 Q. It was resolved that the accounts be approved; correct?
12 A. There was a covering letter with it.
13 Q. Dr Poulsen, that shows that you authorised and approved
14 the accounts. You appreciated that the board had to
15 approve the accounts; correct?
16 A. (Witness nods)
17 Q. You signed that resolution doing exactly that; correct?
18 A. Correct.
19 Q. So when you say in your witness statement at 175 that
20 you refused to sign off the accounts, that's not true,
21 is it?
22 A. I refused to sign the letter of ... just have a look and
23 see.
24 Q. No, I don't really want you to start looking on in the
25 bundle, Dr Poulsen, unless I ask you to go to
168

1 a document, please. I'm asking you to look at 175 of
 2 your witness statement.
 3 A. That's my signature on it, yes.
 4 Q. So in fact you did approve the accounts; correct?
 5 A. Correct.
 6 Q. As to the letter of representation, what in fact -- if
 7 you go through to page E4/910 and 911 -- your reluctance
 8 was, was in relation to signing it on a SOG letterhead;
 9 correct?
 10 A. That's correct.
 11 Q. So the objection was you said that was the wrong
 12 company's letterhead for you to sign it on; that was in
 13 fact the objection on the letter of representation,
 14 wasn't it?
 15 A. Well, my husband has always instilled in me that when
 16 you are a director you have a big responsibility and you
 17 have to make sure that you can live up to that
 18 responsibility for what you sign.
 19 Q. Now, you say at paragraph 181 of your witness statement
 20 that it was the refusal to sign the letter of
 21 representation that led SOG to say openly that it was
 22 investigating the terms on which you had engaged your
 23 husband and Mr Ferguson; is that right?
 24 A. I do.
 25 Q. But you had in fact approved the accounts, hadn't you,
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1 we now accept?
 2 A. I had agreed with it, I had approved the part of the
 3 accounts that I knew about, yes.
 4 Q. No, that's not what you said at all, Dr Weller(sic).
 5 You have approved -- go back to 878-1 -- the annual
 6 report and the financial statements. That's the whole
 7 of the accounts. Correct?
 8 A. What we said in our letter to them was that we had
 9 enabled them to sign the letter of representation.
 10 Q. So they signed the letter of representation, but you had
 11 signed off the accounts as being true and fair,
 12 hadn't you?
 13 A. Yes.
 14 Q. We talked about earlier, as a director you appreciated
 15 that your obligations as a director were to ensure that
 16 the accounts of the company represented the true and
 17 fair view as to the financial position and transactions
 18 of the company; correct?
 19 A. Correct.
 20 Q. And in fact you did approve those accounts? (Pause)
 21 Sorry, is that a yes or no?
 22 A. Yes. Sorry.
 23 Q. I am sorry, I missed your answer. I am so sorry.
 24 Now, if we can move on to the investigation and
 25 suspension. If you have E4, 907. Do you have that
 170

1 document?
 2 A. I do.
 3 Q. Yes?
 4 A. I do.
 5 Q. Now, that was Mr McAlindon writing to you on 26 May?
 6 A. Yes.
 7 Q. He is explaining that as part of the requirements where
 8 shares are actively marketed that a remote audit is
 9 carried out; correct?
 10 A. Correct.
 11 Q. He noted that a preliminary view had indicated some
 12 unusual financial transactions that they needed to
 13 explore; correct?
 14 A. Correct.
 15 Q. And he invited you to meet with him on the following
 16 Tuesday?
 17 A. Correct.
 18 Q. If you turn over the page, you replied, refusing to
 19 meet; correct?
 20 A. Correct.
 21 Q. Suggesting there was another agenda, and you said --
 22 there is a reference with your legal representatives;
 23 correct?
 24 A. Correct.
 25 Q. Then at 909 you say that you have consulted your
 171

1 personal solicitors and accountants. Who were the
 2 accountants?
 3 A. It was Coole & Haddock --
 4 Q. No, they are not accountants, are they?
 5 A. No.
 6 Q. So the solicitors are Coole & Haddock, are they?
 7 A. That's correct.
 8 Q. Who are the accountants?
 9 A. My husband.
 10 Q. Your husband. Then 910 is a letter, you make the point
 11 there you strictly control and approve all expenses?
 12 A. Mm.
 13 Q. Yes? That's because you appreciated that you were on
 14 the ground --
 15 A. Yeah.
 16 Q. -- having to approve everything; correct?
 17 A. Yes.
 18 Q. And that SOG relied on you for accurately authorising
 19 payments?
 20 A. Correct.
 21 Q. And you make a number of accusations against
 22 Mr McAlindon in that; correct?
 23 A. Correct.
 24 Q. Who wrote this letter?
 25 A. My husband did.
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1 Q. Okay. "Threatening", "intimidating", "bullying", we
2 have the inverted commas again. You think that's your
3 husband; correct?
4 A. Correct.
5 Q. Then at 939 is another letter from you making a number
6 of complaints and asking for some information about the
7 unusual transactions; correct?
8 A. Correct.
9 Q. The details?
10 A. Correct.
11 Q. Then 950 is a letter from Specsavers, denying that there
12 was a hidden agenda or conspiracy. Do you see that at
13 the second holepunch?
14 A. On which page? 950, you say?
15 Q. 950, yes. In both your emails that's denied.
16 A. Yes.
17 Q. He refers again to the reference to financial
18 transactions.
19 A. Yes.
20 Q. There is an identification of the matters, over the page
21 at 951. Payments to your husband, since placing him on
22 the payroll, of £115,000: 57,000 salary; 27,000 bonus;
23 64,000 payments of overtime. Yes?
24 A. Yes, I think that's what it says, isn't it?
25 Q. Just out of interest, the bonus payments, was that the

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1 largest bonus payment to any other employee apart from
2 yourself?
3 A. I believe so. I am -- no, it wasn't. Mr Yogaradnam had
4 a bigger bonus than that.
5 Q. Mr Yogaradnam, okay. Then there is a reference to
6 Mr Ferguson, £92,000.
7 A. Yes.
8 Q. So that's the transactions, those were identified;
9 correct?
10 A. Correct.
11 Q. Then there is a board meeting convened. You see that at
12 952 over the page, yes?
13 A. Yeah.
14 Q. Now, the meeting took place and at that meeting, which
15 you didn't attend, a resolution was passed to carry out
16 an investigation; correct?
17 A. Correct.
18 Q. And you were suspended on full pay pending the outcome
19 of the investigation?
20 A. Correct.
21 Q. Now, the investigation began on 15 June, and that was
22 carried out by members of the loss prevention
23 department; correct?
24 A. Yes, they came into the store late that afternoon.
25 Q. Yes. Now, at E5 -- just see if we have finished.

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1 I think you may want to keep E4 out, but if you could
2 pick up E5. Now, the report that was subsequently
3 prepared comes in in a couple of places, but, for
4 example, a copy of it appears at 1265. Yes?
5 A. Yes.
6 Q. Can I ask you just a couple of questions firstly about
7 what happened on 15 June when the investigation started?
8 You had been in the business running stores for a long
9 time. Had you dealt with discipline matters with
10 members of staff before?
11 A. No.
12 Q. You had never had a staff issue in all the years that
13 you had been involved with Specsavers?
14 A. Not that I had dealt with personally.
15 Q. Were you a director of a store where a member of staff
16 was suspended at any time?
17 A. No.
18 Q. Never, okay.
19 You attended a meeting with Mr Vos and Mr Weller
20 with the employees on 15 June; is that right?
21 A. That's correct.
22 Q. Did you discuss with your husband what he was going to
23 say in advance?
24 A. Yes, we went over there together.
25 Q. During the meeting with the staff, if you look at

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1 page 1269, perhaps if you have a look at 1269 and over
2 the page at 1270. (Pause)
3 A. I am sorry, where is it?
4 Q. If you could read from "meeting of 15 June" down to the
5 heading "Contact between HP, BW" halfway down page 1270.
6 Do you have that? Scan through to yourself.
7 (Pause)
8 A. Yes.
9 Q. Okay. Now, your husband said that staff from Guernsey
10 would be coming into the store; that's because you knew
11 an investigation was going to take place.
12 A. Yes.
13 Q. And that you would be suspended?
14 A. Well, we didn't know, but we presumed so.
15 Q. Presumed you were going to be?
16 A. Yes.
17 Q. Your husband said that they would:
18 "... push staff into the corner and give them more
19 money to dish the dirt."
20 Do you see that at the top of the page?
21 A. He never said anything like that.
22 Q. He didn't say that?
23 A. But what we wanted to reassure the staff was that their
24 jobs would be safe. As it turned out, most of the staff
25 has been got rid of since then and has left, but at the

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1 time we thought it's our responsibility to go in and,
 2 you know, reassure these people that they are not on the
 3 line and their jobs are safe, and also explain to them
 4 from our side what was happening.
 5 I don't think that is an unfair thing to do. It
 6 would have been very wrong just to leave them in the
 7 store and the loss prevention team walk in there without
 8 them knowing what was going on.
 9 Q. Could you go, please, back to E4, page 987.
 10 A. Would you repeat the page for me, please?
 11 Q. Yes, 987. Do you have that?
 12 A. Yes.
 13 Q. Okay. Could you have a look at line 27 to line 33 "he
 14 said"?
 15 A. "My recollection is that he" --
 16 Q. Sorry, could you just read that to yourself, please?
 17 A. Sorry. (Pause) Yes.
 18 Q. So Mr Morris is saying -- and he's signed this -- that
 19 he said that Guernsey -- this is your husband -- would
 20 push you into a corner and give you more money to dish
 21 the dirt. Are you saying that didn't happen?
 22 A. That didn't happen. It was actually Mr Weller who
 23 mentioned that he had been in the same kind of position
 24 but as an employee in a Brighton store when a similar
 25 thing had happened, and --

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1 Q. Sorry, this is an allegation, isn't it -- let's be
 2 straight about this -- that SOG are going to bribe the
 3 members of staff to talk against you; is that right?
 4 A. What he said was -- at the time, Mr Weller said, at the
 5 time he was offered promotion and courses and that kind
 6 of thing if he wanted to side with the people who came
 7 into the store.
 8 Q. And you are saying that that was said in front of the
 9 members of the staff?
 10 A. Yes.
 11 Q. I see. And could you go back to 979, because this
 12 suggests it was your husband that said this.
 13 A. Yes. No, he didn't use those words.
 14 Q. Did he say something along those lines?
 15 A. He explained what the loss prevention team was.
 16 Q. Did he say something about giving you money to dish the
 17 dirt?
 18 A. No.
 19 Q. Could you go back to page 979, please. Do you see this
 20 is an interview with Claire Stewart?
 21 A. Yes.
 22 Q. It starts at 976.
 23 A. Yes.
 24 Q. Then if you go to page 979 and lines 111 to 112:
 25 "Godfrey also said they will offer you more money to

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1 say things about them."
 2 That's consistent, isn't it?
 3 A. Well, I don't recall anything like that.
 4 Q. Well, they are both saying effectively almost the same
 5 thing, aren't they: Mr Morris -- is that right?
 6 A. I know from Mr Morris that he felt very much under
 7 pressure during his interview, because we met him at
 8 some point later on, as I have said in my third witness
 9 statement --
 10 Q. Let's be clear. Did you think it was appropriate, faced
 11 with a suspension and an investigation, to say to the
 12 staff that Specsavers would offer to bribe them to
 13 persuade them to speak against you? Did you think that
 14 that was an appropriate course to take?
 15 A. Well, I didn't say that myself personally.
 16 Q. But somebody did. Is that right?
 17 A. And my husband didn't either. And it wasn't said with
 18 those words anyhow.
 19 Q. I put it to you that both of those members of staff said
 20 that that is what you said, and I put it to you further
 21 that that was an improper attempt to influence the staff
 22 in relation to the investigation.
 23 A. Well, maybe they were pressurised into saying something
 24 like that, what do I know. And those members of staff
 25 aren't here at the moment, so we can't ask them, can we?

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1 Q. But that is the material --
 2 A. But that is not how I remember the meeting. That sort
 3 of words were not used at all. But we were reassuring
 4 them, and we were not hiding that we were in trouble.
 5 We were quite traumatised ourselves at the time. We
 6 were not hiding we were in trouble. We were not hiding
 7 what it was about.
 8 Q. No, indeed you weren't.
 9 Can we go back to the report at E5? This also
 10 summarises evidence from the employees who said that
 11 your husband went on to refer to John, the handyman, and
 12 in his words, to remind them what Mr Ferguson had done
 13 at the store. Is that right?
 14 A. Well, he was saying it is about me being involved and
 15 it's about John Ferguson, the handyman.
 16 Q. That was all he did, was it, just mentioning
 17 Mr Ferguson?
 18 A. Yes, and he did say to the staff, "As you know, John,
 19 the handyman, who has done this and this and this" to
 20 refresh their memory, you could say, but also to explain
 21 who that person was.
 22 Q. I see. So he sought to refresh their memory of all the
 23 things that Mr Ferguson had apparently done at the
 24 store; is that right?
 25 A. I wouldn't say that was the purpose, but it was to

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1 explain to the staff who it was about.
 2 Q. Mr Morris makes clear, because he supports that point,
 3 that in fact your husband did go through a number of
 4 items which apparently Mr Ferguson had done; correct?
 5 A. Yes, I think it was a matter of saying: yes, they have
 6 accused us of this and that, this is what it's about, we
 7 believe it's because of us refusing opening Sundays and
 8 bank holidays, and this is what they are accusing us of.
 9 But as you know, it's not the case.
 10 It's like saying to people, well, we haven't done
 11 anything wrong.
 12 Q. Dr --
 13 A. We wanted to reassure the staff of that.
 14 Q. Dr Poulsen, you weren't naive in these matters. You
 15 have been involved in Specsavers stores and other stores
 16 for a long period of time. You would have appreciated
 17 that it would be a standard instruction in relation to
 18 an investigation that you would not speak to the other
 19 staff in relation to matters which were being
 20 investigated, wouldn't you?
 21 A. Well, I felt that the staff would have plenty of
 22 opportunity to be interviewed by the loss prevention
 23 team later on.
 24 Q. Could you answer my question, please?
 25 A. I thought I did. Sorry.

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1 Q. No, you haven't. You would have appreciated that it
 2 would be a standard instruction in relation to
 3 an investigation that you would not speak to the other
 4 staff in relation to the matters which were being
 5 investigated. Didn't you appreciate that?
 6 A. I didn't actually think about that. I just thought
 7 about how we are going to keep our staff reassured and
 8 happy, and how -- I was looking after them as well,
 9 because I knew they would have months of uncertainty,
 10 and I would have felt it very wrong not to have at least
 11 said something about what it was about, seen from our
 12 side.
 13 Q. But you were not just telling them what it was about,
 14 were you? Your husband, in relation to matters you had
 15 discussed in advance, was seeking to tell the staff what
 16 Mr Ferguson had done. That was seeking to influence the
 17 investigation and their evidence, wasn't it?
 18 A. No, it was reminding the staff who John was, as he very
 19 often worked after hours.
 20 Q. Why did they need reminding?
 21 A. Because they needed to understand the story.
 22 Q. You were told at the time of your suspension that you
 23 shouldn't contact the staff. Is that right?
 24 A. Well, I hadn't had that letter yet, we weren't suspended
 25 yet.

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1 Q. That's a standard instruction in relation to
 2 investigations, isn't it?
 3 A. At that point we were not suspended when we spoke to the
 4 staff. We were only told at half past four in the
 5 afternoon, something like that.
 6 Q. You said earlier that you presumed you knew you were
 7 going to be, didn't you?
 8 A. We thought we might, yes.
 9 Q. Let's just deal with a couple of other points. Let's
 10 just have a look at E5/1270 in the middle of the page.
 11 You had significant contact with both Mr Weller and,
 12 obviously, your husband, but certainly Mr Weller in
 13 relation to the investigation thereafter, didn't you?
 14 A. Yes.
 15 Q. Hadn't you been instructed under the letter of
 16 suspension not to have contact with other employees?
 17 A. I didn't read the letter like that. I had the opinion
 18 that Barry Weller and I were directors together, and why
 19 should we not discuss the case together?
 20 Q. Can we just turn back to E4/957? You were an employee
 21 of the company, weren't you?
 22 A. Correct.
 23 Q. This was the letter of suspension; correct?
 24 A. What did you say, 9 --
 25 Q. 957. Yes?

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1 A. Correct.
 2 Q. Then over the page at 958 at the first holepunch, the
 3 point is made that you should not access software or
 4 systems, make any public comment, or discuss any matter
 5 with any member of staff working at the store.
 6 A. Which I didn't.
 7 Q. Well, Mr Weller was a member of staff, wasn't he?
 8 A. I didn't see him like that. I saw him as my
 9 co-director.
 10 Q. He had an employment contract as well. He was
 11 an employee, as were you.
 12 A. I think we tend to be anything that Specsavers would
 13 like us to be, depending on what suits the situation.
 14 Q. In fact, you even drove Mr Weller with your husband to
 15 his interview and waited for him outside?
 16 A. Yes, yes, we did, we did.
 17 Q. Computer files at the store in fact when they went in to
 18 investigate, they had also been deleted; is that right?
 19 A. What are you talking about?
 20 Q. Computer files were deleted.
 21 A. Are you talking about --
 22 Q. At the store.
 23 A. -- our private email account on the laptop, or what are
 24 you talking about?
 25 Q. Some files were deleted, weren't they?

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1 A. Well, I am just saying to you all that was deleted was
2 our private email account on the laptop. Everything
3 else is backed up every day to Guernsey, so I don't know
4 what you are talking about.
5 Q. So the answer is yes, is it, that files were deleted
6 from --
7 A. The answer is the personal email account on the laptop
8 we deleted, or rather my husband deleted. I wouldn't
9 know how to do that. And that's all that was deleted.
10 Q. Okay, but your husband dealt with the computer?
11 A. Yeah.
12 Q. Okay. Let's move on to your husband's working hours.
13 When you were interviewed, you stated that your
14 husband worked about four and a half hours a day, three
15 days a week? Is that right?
16 A. No, it doesn't. They kept on saying to you: how many
17 hours a day does your husband spend in the store? And
18 we kept on saying, oh, some days it was this and some
19 days it was that. But he spent the major part of his
20 working hours in his home office.
21 Q. Okay. Let me ask the question again. Perhaps it helps
22 if I turn up E5/1231, which is your interview.
23 A. Is that E4 still?
24 Q. No, E5, I am sorry. I think we can put E4 away, if that
25 helps. E5/1231. If you look at lines 82 to 89, let's
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1 break it down. It deals firstly with the time spent in
2 the store. (Pause)
3 Yes?
4 A. What was the question again, sorry?
5 Q. Sorry. About four and a half hours a day, three days
6 a week. He arrives at 9.30, you say, and leaves at
7 12.30, returns at 4.30, leaves at 5.45. Correct?
8 A. Correct.
9 Q. That's the time.
10 Now, that's about, I think, 12 and three-quarter
11 hours a week, that counts as. Okay? I think that's
12 right. He was contracted to work 24 hours a week,
13 wasn't he?
14 A. Correct.
15 Q. And in fact he did a lot of overtime as well?
16 A. Correct.
17 Q. So he was paid for a lot of overtime as well; correct?
18 A. Yes.
19 Q. Most of the staff expressed the view that in fact it was
20 a lot less than that, even, in the store. Is that
21 right? Do you recall seeing that?
22 A. Yes, I saw all sorts of suggestions from people who
23 weren't even there.
24 Q. That was also the suggestion from a lot of the full-time
25 staff as well, wasn't it?
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1 A. Mm.
2 Q. Is that a yes?
3 A. Yes.
4 Q. Now, when he wasn't in the store, he wasn't remotely
5 connected to the store computer, was he?
6 A. No.
7 Q. Everything on the store, you had a computer system,
8 everything was electronic, wasn't it, done through the
9 computer largely, the systems?
10 A. Well, not everything, but a fair bit was.
11 Q. The evidence of the staff presented was that he couldn't
12 be doing a significant work at home as well. That was
13 the gist of their evidence. Is that right? Do you
14 remember seeing those?
15 A. Yes, I saw that, yes.
16 Q. At paragraph 125 of your statement, if we go back to
17 that, you say that your husband effectively took on the
18 job of retail director. That was Mr Weller's job,
19 wasn't it?
20 A. That's correct.
21 Q. From June 2009; yes?
22 A. What I also said that he took on the role -- not the
23 role but he did the work that the retail director
24 usually would do, but that we were all three of us
25 talking all the time about what was happening. It was
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1 not as if he went off and did the retail director's job.
2 He was just giving us a tremendous help at a very
3 difficult time.
4 Q. Right.
5 Now, let's break that down. Firstly, in terms of
6 the computer systems, he didn't have access to the
7 systems --
8 A. That's correct.
9 Q. -- from home, so he would have to be in the store to
10 have access to that. Correct?
11 A. Yes.
12 Q. In terms of the retail director, the primary job of the
13 retail director was to lead sales, wasn't it? Yes?
14 A. Yes, that's what in there.
15 Q. The only period that you actually referred -- Mr Weller
16 was still there, wasn't he, he was in the store?
17 A. Yes.
18 Q. The only period that you say is at 125, you point out
19 that he was away because he had an operation, Mr Weller.
20 A. Yes.
21 Q. Correct? In March 2010, and you say he was off work for
22 a period of time?
23 A. Yes.
24 Q. At 127 you say he eventually returned to work?
25 A. Mm.
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1 Q. How long was he off work for, then?
 2 A. Well, it was in several weeks.
 3 Q. For his operation?
 4 A. Yes, he was off and then he had to be off again because
 5 he had an infection in the wound, and ...
 6 Q. He was off for, in fact, three weeks, wasn't he? The
 7 operation was on the 11th ...
 8 A. I can't remember exactly the amount of days, but if you
 9 say so.
 10 Q. Mr Weller says 11 March and he came back at the
 11 beginning of April, so that's three weeks.
 12 A. Okay.
 13 Q. That's the only time off that you refer to; correct?
 14 A. Yes.
 15 Q. The main job of the retail director is leading the sales
 16 floor, isn't it?
 17 A. It's keeping the staff motivated, and my husband was
 18 very good at that.
 19 Q. Your husband wasn't there very much, was he? He was
 20 there at the start of the day and at the end of the day,
 21 wasn't he?
 22 A. Well, he went away to do things for us, and then he came
 23 back. But he had a very good influence on keeping all
 24 of us and the staff motivated, and also we had meetings
 25 in the evening.

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1 Q. The CCTV pictures that were of that period show that
 2 your husband used to in come in in the morning with his
 3 dog, drop you off, hang around for a little bit, for
 4 a short period of time, and then leave with the dog. Is
 5 that right?
 6 A. That's not correct.
 7 Q. And then come in again in the evening, again sometimes
 8 with the dog, to pick you up and then leave after a
 9 short period of time. That's what the CCTV showed?
 10 A. Yes, you also told me about the CCTV the last two weeks
 11 that we were there where we had all the problems and --
 12 Q. That was the only period in fact of CCTV which was
 13 available, wasn't it?
 14 A. I don't know, but I am just saying to you that the time
 15 you were mentioning there, that time, that period was
 16 a very difficult period for us when we were probably
 17 less there than we would normally be.
 18 Q. I see.
 19 The minutes. There has been various disclosure in
 20 these proceedings of minutes disclosed by your husband.
 21 They don't show Mr Weller not doing any work. There is
 22 lots of delegated tasks to him, aren't there?
 23 A. We are never saying that he didn't do any work.
 24 Q. Okay.
 25 Let's move on to some documents. When the loss

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1 prevention team arrived at the store they couldn't find
 2 any staff employment contracts, is that right, or indeed
 3 any records?
 4 A. That's correct.
 5 Q. Were you aware that your husband had taken these,
 6 removed these?
 7 A. I was. I knew they were never in the store in the first
 8 place.
 9 Q. And you were aware that they were taken to your
 10 solicitors; correct?
 11 A. I knew they were in our home office. All the sensitive
 12 documents were in our home office, and when we got
 13 suspended we thought it was better to box them up and
 14 take them down to our solicitor's office, because we
 15 didn't want the loss prevention department to come and
 16 knock on our door.
 17 Q. Right. So let's just have a look. Your husband
 18 produced a number of documents at his interview, didn't
 19 he? I assume you had seen those before he produced
 20 them.
 21 A. Yes.
 22 Q. Did you discuss them with him? Did you discuss them
 23 before his interview with him?
 24 A. I don't know what documents you are talking about.
 25 Q. Let's look at one of them. If you could pick up,

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1 please, E2, page 529, towards the end of the bundle.
 2 Yes?
 3 A. Yes.
 4 Q. That document is dated 14 May 2009?
 5 A. That's correct.
 6 Q. Signed by you?
 7 A. Yes.
 8 Q. Signed by Mr Weller?
 9 A. Correct.
 10 Q. Who drafted this document?
 11 A. Well, it's a template that we used for all staff.
 12 Q. Okay. Can I ask the question again: who drafted this
 13 document?
 14 A. My husband did, because he would do all the staff
 15 contracts.
 16 Q. Okay. It was signed by you?
 17 A. Yes.
 18 Q. This refers, just going back in terms of the timing, you
 19 had agreed to put your husband on the payroll in
 20 May 2008, hadn't you? It was confirmed in that letter
 21 which we looked at.
 22 A. No, I had agreed to discuss it with him.
 23 Q. We have been back over that. You accepted that you have
 24 not referred to that letter of 20 May 2008 as being one
 25 which you hadn't seen at the time in your witness

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1 statement. The first time you have said that is in your
2 evidence to his Lordship; is that right?
3 A. That's right.
4 Q. Now, you had seen this letter before your husband
5 produced it at the meeting, hadn't you?
6 A. Yes, I had.
7 Q. Now, you are aware that this document had at the very
8 least been tampered with, weren't you?
9 A. I am aware of the accusations of that. Mind you, it was
10 never mentioned in my own investigation into you(?)
11 otherwise I could have told them.
12 Q. It's hardly surprising, given it was produced as an
13 interview, because it wasn't mentioned at the interview,
14 is it?
15 A. I don't agree. He produced it at his interview with
16 Mel McAlindon, and if they had had any questions about
17 it, why couldn't they ask me at my meeting, which was
18 quite a bit later?
19 Q. Okay, let's have a look at this document. It's dated
20 14 May 2009. You are aware that in fact this
21 letterhead, as was pointed out to you in the
22 investigation report, was not in fact the right
23 letterhead at the time? Are you aware of that?
24 A. That's the employment letter you are talking about?
25 Q. 14 May, yes.

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1 A. Yes, and I also explained how that came to be so.
2 Q. I'll come on to that in a moment.
3 In fact the registered office was not at that time
4 Forum 6, we see at the bottom right-hand side at 14 May.
5 Correct?
6 A. That's correct.
7 Q. In fact it didn't move to that office until
8 October 2009; correct?
9 A. Correct.
10 Q. And the letterhead was different, in fact, at that time.
11 If you go back, for example, to 525, there is
12 another letter at 3 April. Do you see? 525?
13 A. Yes.
14 Q. You see the registered address at the bottom --
15 A. Yes.
16 Q. -- is different, and the top, the logo is different as
17 well?
18 A. Yes.
19 Q. So in fact the move wasn't until October 2009. So it
20 was impossible that this letter was produced at that
21 time; correct? (Pause) Is that correct?
22 A. No, it's not impossible that that letter was produced at
23 that point in time.
24 Q. Not in this form, anyway?
25 A. Not in that form, no.

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1 Q. No. When did you sign this document?
2 A. I signed the original one on 14 May.
3 Q. When did you sign this document, which was the one which
4 was produced by your husband?
5 A. I re-signed it, because what happened was we had
6 an office copy which was just a white copy without
7 any --
8 Q. Could you just answer my question first, please? When
9 did you sign this document?
10 A. 14 May.
11 Q. This document (indicated), when did you sign it?
12 A. This one here?
13 Q. Yes.
14 A. We did that before he was going to his disciplinary
15 meeting.
16 Q. So some time, when?
17 A. Some time -- it was a couple of days after we had taken
18 all the files down to the solicitor's office that he
19 realised that he was missing that one letter in his own
20 files.
21 Q. So what was your involvement in this?
22 A. My involvement was that, as we live five minutes' walk
23 from the solicitors, I had asked them to put out the
24 boxes so I could go down and get the file out and get
25 a copy made of it.

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1 Q. So you say, what, you went down, picked up what?
2 A. Picked up the whole file.
3 Q. Yes.
4 A. Took it home.
5 Q. Yes.
6 A. Copied the employment letter onto a, you know, a normal
7 letter, what's it called, a letterhead piece of paper.
8 We both re-signed it and that was it, took it back to
9 the solicitor's office.
10 Q. Your husband didn't mention in interview that this
11 document was a recent production, did he, at his
12 interview?
13 A. He was never asked.
14 Q. You didn't mention at your interview that you had been
15 involved in --
16 A. I didn't even think about it.
17 Q. This document was produced in order to bolster your
18 position on the employment, wasn't it?
19 A. What do you mean --
20 Q. Let's have a look at the letter. There were some
21 difficult questions arising in relation to what your
22 husband had been doing; correct? You were being --
23 A. Yes, yes.
24 Q. So it is said in the second paragraph that you are
25 aware:

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1 "... this appointment results from our head office
2 being unhappy that you have been contracted to us on
3 a self-employed basis"; correct?
4 A. Which letter are you talking about now, sorry?
5 Q. We are only looking at the 14 May letter, Dr Poulsen, at
6 the moment.
7 A. Okay.
8 Q. You see it starts with that?
9 A. Yes.
10 Q. That's not a template statement, is it? That's
11 something which is --
12 A. No.
13 Q. -- specific?
14 A. No, this is a personal letter -- not a personal letter,
15 but this is not a template letter, no.
16 Q. Are you in the habit of writing business letters to your
17 husband?
18 A. No, but he did want everything to be done the correct
19 way.
20 Q. So it says in the second paragraph that:
21 "It results from head office being unhappy that you
22 have been contracted on a self-employed basis."
23 You were aware that there had been an issue in 2008
24 about that, weren't you? You were aware of that?
25 A. Yes, yeah.

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1 Q. Then it also makes the point in relation, apparently, to
2 him being self-employed as far as the practice is
3 concerned?
4 A. Yes.
5 Q. And then it talks about assisting the retail director --
6 A. Yes.
7 Q. -- about his illness, because you were aware that there
8 was a problem in relation to your husband's employment,
9 because it didn't look as if he had been doing very
10 much, so one had to give the impression that he was
11 doing stuff, creating a picture of activity; is that
12 right?
13 A. That's not correct.
14 Q. Can we look at the rebuttal? This is the explanation of
15 what you said happened in relation to this document.
16 Could you pick up E6, please, 1391? Because there were
17 no documents in relation to your husband's employment in
18 the files which were recovered from the solicitors, were
19 there?
20 A. No, so it is said.
21 Q. So you are saying that they were?
22 A. I am sure they were, because I put them there myself.
23 Q. Well, the evidence says that there was not, there were
24 no such documents found by SOG?
25 A. Well, I can only say that they were there. I would not

198

1 like to guess what happened to them, but they were
2 there.
3 Q. What this says is that the file was taken down to
4 safekeeping -- paragraph 3 -- is that right?
5 A. I think I am looking in the wrong file.
6 Q. E6/1391. This was a rebuttal provided with your
7 resignation?
8 A. I have it now.
9 Q. Paragraph 3, because the investigation report referred
10 to the fact these documents hadn't been referred to you,
11 you say that Mr Barnes was lying; correct?
12 A. Yes, that was how it felt to me.
13 Q. You are saying that the file was in the box taken down;
14 correct?
15 A. I did.
16 Q. And that you went down to the offices to collect the
17 pages from the file?
18 A. Yes.
19 Q. Because he couldn't find some documentation; correct?
20 A. He couldn't find that letter, yes.
21 Q. And it needed to be photocopied, so he had a complete
22 file?
23 A. Yes.
24 Q. So you took the relevant pages away for photocopying.
25 Which ones did you take away?

199

1 A. I took the whole file with me.
2 Q. You say:
3 "This was photocopied on a to letterhead and the
4 file copy returned to the solicitors."
5 Correct?
6 A. That's correct.
7 Q. Then you gave this document, which we have now seen at
8 529, to your husband; correct?
9 A. Yes.
10 Q. And this is so he would have a complete file?
11 A. Yes.
12 Q. Dr Poulsen, this doesn't really make any sense at all.
13 Surely your solicitor could just have provided the team
14 with a copy of the letter, couldn't he, if it was in the
15 box?
16 A. He probably could, but the fact was that we lived five
17 minutes' away and I just thought it was expedient to do
18 it that way.
19 Q. But it wasn't the file copy that was provided, was it?
20 Why did Mr Vos need a copy? He could have just provided
21 it from the copy which you say was in the file.
22 A. I don't understand you.
23 Q. Why was it necessary to photocopy and sign a document,
24 to create this document here, if it was already in the
25 file?

200

1 A. Because in the filing boxes we meant that to go back to
2 Specsavers, so we wanted to have a copy for him as well.
3 Q. The file copy was not in the file provided to your
4 solicitors either, was it?
5 A. Yes, it was.
6 Q. It wasn't lost; it was never in that file.
7 A. It was.
8 Q. You state in your rebuttal at the bottom of 1391 that
9 the solicitors photocopied the entire file and replaced
10 it in the box. So they would have had a copy, wouldn't
11 they?
12 A. I don't know what happened there. I don't know if it
13 actually happened, but that was what I believed at the
14 time was happening.
15 Q. You say here in your rebuttal that they took a copy of
16 everything?
17 A. Yeah.
18 Q. Where is that copy they took?
19 A. We believed they were going to take a copy of
20 everything.
21 Q. That's not what you say. You say that they had
22 photocopied the file and would be in a position to
23 testify to it; correct?
24 A. I believed that, yes.
25 Q. That has not been produced in disclosure, has it?

201

1 A. No.
2 Q. No, the reason for that is because there was no file
3 copy in the boxes; correct?
4 A. No.
5 Q. Dr Poulsen, I put it to you that you were party to the
6 production of a false document, weren't you?
7 A. No, I wasn't.
8 Q. This document was produced in order to help explain why
9 your husband was hardly turning up at the store, but
10 could have worked the hours that you say he was?
11 A. That's rubbish. We didn't need that letter, but he
12 wanted to have his file complete.
13 Q. The only reason why you have disclosed the reference in
14 relation that you were forced to acknowledge that you
15 had tampered with this document was because you were
16 caught out, weren't you?
17 A. No, no, no.
18 Q. Not only did you lie to the investigation about that,
19 Dr Poulsen, but you are lying to his Lordship about that
20 now, aren't you?
21 A. I am not.
22 Q. Do you think it's appropriate to produce documents and
23 date them after the event?
24 A. If you say what you have done, I can't see anything
25 wrong with it. We never pretended it was the original

202

1 piece of paper.
2 Q. Yes, you did. Your husband produced it without any
3 explanation to it having been produced at, his
4 interview?
5 A. We just weren't asked. You know, if anybody had asked
6 us, we could have explained what had happened.
7 Q. Unless you had been caught out, you would have happily
8 allowed that deception to continue, would you not?
9 A. I wouldn't even have thought any more about it, because
10 I didn't see it as a deception.
11 Q. Let's go back to E2, please, 527, which is an earlier
12 letter.
13 A. Sorry?
14 Q. 527.
15 A. In E2?
16 Q. Yes, E2/527, this is the earlier letter. Yes?
17 A. Yes.
18 Q. Did you review that before your interview?
19 A. Yes, we did.
20 Q. Where did it come from?
21 A. Well, it was a letter that our -- my husband wrote to us
22 at the time.
23 Q. Where did you obtain the copy from?
24 A. He had that among his things.
25 Q. Among his things, or in the file that you went to

203

1 recover?
2 A. No, among his things. He had that one himself.
3 Q. So it wasn't with the other contracts?
4 A. It was, it was part of his file, but he had that letter
5 that he brought to the investigation originally. That
6 was his own copy.
7 Q. Was there a copy on the company file?
8 A. Yes.
9 Q. Again, when those documents were retrieved, there was no
10 such copy of that document on the file. I put it to you
11 that it was not on the file.
12 A. It was.
13 Q. Why was it not with the other contracts and other
14 employment documents relating to your husband's file?
15 A. It was. It was.
16 Q. When did you sign this letter?
17 A. When it was dated.
18 Q. Again, is your husband in the habit of writing you
19 business letters like this?
20 A. Well, you know, he is when he wants to keep a record of
21 something. He thought it was important to keep a record
22 of things.
23 Q. Are there any other examples of him writing you business
24 letters?
25 A. I don't know.

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1 Q. The answer is none that have been disclosed?
 2 A. Well, the letter is not just for me, it's also for
 3 Mr Weller, isn't it? He has an obligation to Mr Weller
 4 to keep it all proper as well.
 5 Q. Let's have a look at the letter, shall we? Again, it
 6 says:
 7 "I am sorry to hear that you have had pressure from
 8 head office regarding my employment status and they are
 9 not happy with me continuing to act as a consultant.
 10 You have informed me that they require for me to
 11 continue to be involved I need to be placed on the
 12 payroll."
 13 That had happened a year earlier, hadn't it,
 14 in 2008?
 15 A. No.
 16 Q. That hadn't happened?
 17 A. Well, in hindsight, looking at that letter you had
 18 pointed out to me today --
 19 Q. Sorry, you said that you had discussed it with your
 20 husband back in 2008. Forget the hindsight, are you
 21 saying you didn't discuss it with him?
 22 A. No, I never said that. I said we went back and
 23 discussed it with him and he was not happy to stop being
 24 self-employed and be an employee of Specsavers.
 25 Q. It doesn't say anything like that here at all, does it?

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1 A. No, it doesn't say anything like that there. We only
 2 decided that he would agree to be an employee when we
 3 needed his input more, because of our problems.
 4 Q. Then you go on to say that he says apparently he is not
 5 very happy about this, because it's being paid gross and
 6 so on. Is that right?
 7 A. Yeah.
 8 Q. You say that head office have insisted on this. When
 9 did they insist on it?
 10 A. Well, they insisted on it originally in 2008, as
 11 you say.
 12 Q. But you told me, your evidence to his Lordship was that
 13 you didn't get that letter saying anything about
 14 insisting on it at all?
 15 A. No, I couldn't remember that.
 16 Q. Sorry, which is the case: When did they insist on it,
 17 in 2008 or at some later time?
 18 A. I can't remember right now.
 19 Q. I put it to you that it was in 2008, as you well know,
 20 from the letter which you yourself refer to in your
 21 witness statement.
 22 A. Okay.
 23 Q. Do you accept that?
 24 A. I accept that.
 25 Q. It then goes on to say that:

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1 "In view of recent problems in relation to
 2 Jena Laker and Rhonda Rosier, a lot of work having been
 3 undertaken by me and the effect on Barry, him being
 4 under stress, I agree to be put on the payroll."
 5 Correct?
 6 A. Correct.
 7 Q. This was an attempt to bolster the position to suggest
 8 that it was necessary for your husband to do a lot of
 9 Mr Weller's work, wasn't it?
 10 A. It was necessary for him to help us.
 11 Q. Why did all this have to go into a letter, Dr Poulsen?
 12 Doesn't this look contrived to you?
 13 A. I don't think so.
 14 Q. You knew that your husband, on investigation, would
 15 appear to be not working very many hours at all;
 16 correct? Because he wasn't in the store.
 17 A. What do you mean, when I signed this letter or what are
 18 you talking about?
 19 Q. No, in the investigation. You knew that in
 20 investigation it would be obvious, when speaking to the
 21 staff, that your husband was only turning up for about
 22 six hours a week to the store, correct, from the staff?
 23 A. I knew how much work my husband was doing, so I was not
 24 worried about that.
 25 Q. Could you answer my question? You knew that the staff

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1 would say that your husband was only turning up for
 2 about six or so hours a week, correct, because that's
 3 what he was doing?
 4 A. I knew that he was a certain amount of time in the store
 5 and working from the home office the other time. That's
 6 not the same thing.
 7 Q. So you knew in the investigation that it would be
 8 necessary to give the impression that he was doing work
 9 elsewhere to show that to the investigation; correct?
 10 A. I knew we had to explain that, yes.
 11 Q. This letter refers to the salary that your husband gets?
 12 A. Mm.
 13 Q. And then talks about overtime rates, and then talks
 14 about -- paragraph 5 -- meetings after hours; correct?
 15 A. Yes.
 16 Q. It then talks about meetings first thing in the morning;
 17 correct?
 18 A. Correct.
 19 Q. And meetings at the end of each day; correct?
 20 A. Correct.
 21 Q. And then restoring Mr Weller's confidence in himself;
 22 correct?
 23 A. Correct.
 24 Q. All of that is there to help explain why your husband,
 25 who didn't appear to be doing very much work, had in

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1 fact been doing some work?
 2 A. No, that's not correct.
 3 Q. Then it goes on in the penultimate paragraph about not
 4 taking up space. It talks about:
 5 "I'll process invoices and other matters from my own
 6 office and present them to you at our regular meetings.
 7 Off-site again."
 8 This letter is going to a great deal of trouble to
 9 suggest that your husband was going work off-site,
 10 isn't it?
 11 A. It's a reflection of us having sat down and talked
 12 about, if we were going to do this, what was it going to
 13 be like, was he going to sit in the back office, was he
 14 going to do some of the work from home, what were the
 15 reasons.
 16 It was actually an attempt to put the situation on
 17 paper. The same way as you said to me, well, when you
 18 wrote about your meeting with Derek Dyson, it wasn't
 19 really, you know -- your husband wrote it. That's how
 20 we work. We are a very close team, three people working
 21 together. We sit and discuss what needs to be included,
 22 and then it's put on paper.
 23 Q. If you are such a close team, why did you need to put
 24 this down with such formality on a piece of paper?
 25 A. Because that's how we worked.

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1 Q. Dr Poulsen, I put it to you this is a remarkably
 2 contrived document and it was not produced at the time
 3 in 2009?
 4 A. I don't even know what contrived means.
 5 Q. Contrived. It happens to suit your purpose in the
 6 investigation when you had to show why your husband, who
 7 was not in the store, might be doing something else?
 8 A. That's not correct.
 9 Q. Isn't the true position that it was not produced in
 10 May 2009, but in response to the investigation?
 11 A. No.
 12 Q. It was not in the file produced to your solicitors,
 13 was it?
 14 A. It was.
 15 Q. You did not produce it in disclosure, your solicitors
 16 did not provide a copy of it, as you had said they had
 17 in the report as well; correct?
 18 A. What do you mean?
 19 Q. You had said that the file had been copied by your
 20 solicitors in --
 21 A. That's what I believed at the time, but as you know, we
 22 have since then changed solicitors as well. I just got
 23 confused when you are saying with the solicitors and the
 24 disclosures.
 25 Q. Now, let's move on to Mr Ferguson. You say you had

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1 known Mr Ferguson for a number of years?
 2 A. Correct.
 3 Q. In fact he witnessed the signature on your shareholders'
 4 agreement?
 5 A. That's correct.
 6 Q. Why was that?
 7 A. Because he was doing work at Parkside that day, and we
 8 could have taken in a neighbour or anybody, really, but
 9 we just needed somebody to witness my signature.
 10 Q. Okay. You had three properties at Parkside?
 11 A. That's correct.
 12 Q. And he used to do some work for you on those properties?
 13 A. Yes, he's done some work, yeah.
 14 Q. You say that you used Mr Ferguson to take care of repair
 15 work at the store because he was more cost-effective; is
 16 that right?
 17 A. Correct.
 18 Q. If you look at the investigation report, the figures
 19 were produced in relation to comparable stores. Can we
 20 have E5/1356? There is a reference to three stores
 21 there: Crawley, in the second paragraph, Worthing, and
 22 Woking. Do you see that in the second paragraph down?
 23 A. Yes.
 24 Q. Now, Crawley, £11,000-odd over the period of 2008 to
 25 2011. It's an average of £290 a month; correct?

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1 A. Correct.
 2 Q. Worthing, £16,000 from 2007 to 2011, which is a monthly
 3 amount of £287?
 4 A. Correct.
 5 Q. And Woking, £7,000 in total, an average of £109. The
 6 average which was quoted is £298 a month in maintenance.
 7 In fact, actually the maths is wrong, I think. I think
 8 in fact it's £229 is the average. Okay?
 9 Mr Ferguson was paid £93,000 between April 2006 and
 10 April 2011. That's over £1,500 a month.
 11 A. Well, the only store I know myself from personal
 12 experience there is the Worthing store, and that had
 13 just had a major shop fit at the time, it had moved from
 14 one building to the other, and I think it was something
 15 like £500,000 that had been spent on the store.
 16 So after a shop fit like that, yes, you probably
 17 only needed very little maintenance. However, we had
 18 had a shop fit in Bognor in 2002, three years before we
 19 arrived, and that had cost £130,000. Now, it was
 20 a completely dilapidated store we went into, where
 21 everything was broken because of the poor workmanship.
 22 So if you look at what that would have cost a year, what
 23 value you had got for your money there.
 24 Q. Now, in E7 is a further report of comparisons on three
 25 stores, which showed the maintenance costs in stores

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1 which had the last refit around the same time as the
2 Bognor store.
3 A. Let me just find it.
4 Q. Sure, E7, 1287.
5 A. That's another eye test.
6 Q. I am afraid it is. If it helps, can I give you the
7 figures rather than wading through?
8 A. Yes.
9 Q. What that shows is three stores: East Kilbride, and
10 then -- these are references to stores by turnover, not
11 the size, they are around similar sizes. East Kilbride
12 £20,000 between 2006 and 2012. Okay?
13 A. Okay.
14 Q. Cannock, 21,000, and Sidcup, 4,600. Yeah? Those are
15 the turnover bands.
16 Now, over the same period, Bognor, which was
17 a medium turnover store, so --
18 A. It was actually a large store, but okay.
19 Q. By turnover band it was medium, yes?
20 A. Yes.
21 Q. It spent 95,000, so that's compared to the 20 or 21,000.
22 If you exclude Mr Ferguson's invoices on maintenance, in
23 fact the figure falls to 14,000, which is more in line
24 with those figures of 20,000; correct?
25 A. Well, I am looking at those numbers you are showing me

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1 there and --
2 Q. Can I show you, for example, the refits?
3 A. -- I find it very difficult to compare them with
4 something I know about.
5 Q. You have raised an issue about the time of the shop fit
6 for Bognor.
7 A. Yes.
8 Q. If you look at 1587-1, you will see at about the first
9 holepunch the three stores referenced? Then if you go
10 four columns along, it says "Most recent refit". Do you
11 see that?
12 A. Yes.
13 Q. December 02, August 02, so around the same time as
14 Bognor; correct?
15 A. Correct.
16 Q. So even taking account of your point about the timing of
17 the shop fit, other comparable stores had a very
18 significant, almost, again, five times less, level of
19 expenditure on maintenance; correct?
20 A. Correct.
21 Q. So really, on any basis it cannot be said that
22 Mr Ferguson was more cost-effective than SOG in relation
23 to conducting maintenance, can it?
24 A. Well, we think he was. I mean, I can't see from these
25 numbers whether those stores had constantly leaking

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1 roofs, and, you know, many attempted break-ins.
2 Also, I must point out to you that John Ferguson was
3 also doing admin jobs like sorting out our files,
4 because we were absolutely bursting in our file
5 cabinets. And one of the things he did for us as well
6 is he sorted out the files that were more than three
7 years old and took them to storage; the ones that were
8 more than seven years old he took to incineration. We
9 tried to contact Specsavers to see whether they could
10 put our files on a microfiche instead and we got quoted
11 £30,000.
12 Q. Okay. There were a couple of schedules produced by your
13 husband at his interview in relation to Mr Ferguson's
14 work. Do you remember those?
15 A. Yes, they were produced for the interview.
16 Q. Can we just turn up E7, please, 1676?
17 MR JUSTICE HILDYARD: E7?
18 MR POTTS: E7, my Lord, yes.
19 MR JUSTICE HILDYARD: I think mine starts at 1577. Maybe
20 I have gone wrong.
21 MR POTTS: E7 at page 1676.
22 MR JUSTICE HILDYARD: 1676, I am sorry.
23 MR POTTS: I am sorry, my Lord.
24 Two schedules, correct?
25 A. Yeah.

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1 Q. Did you see these at the time?
2 A. Yes, we were producing them for the --
3 Q. You were involved in their production?
4 A. Yeah.
5 Q. Can I ask you about the first one at 1676. Do you see
6 that? The first page and a half talks about
7 requirements in relation to a £240 retention. Do you
8 agree? Do you remember you did that?
9 A. Yes.
10 Q. It says "Attend store to", and then there is a list of
11 things to do, insure and so on, and it says:
12 "You will cover the reasonable costs of materials
13 and travelling out of your fee ... provide us with
14 notice if you are not going to be available."
15 This seems to suggest it's not a narrative of what
16 had happened, but more what was going to happen,
17 isn't it?
18 A. Well, our purpose, we never had this sort of work
19 schedule with John Ferguson because it was a matter of
20 saying to him from week to week what needed to be done,
21 and my husband did all the instructing of him. So we
22 sat down and said: if we can try and remember what it
23 was we were expecting of John Ferguson, and we put this
24 document together, and we never pretended that it was
25 something we had written at the time.

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1 Q. I see.
 2 A. And also we tried to sit and make a list of the things
 3 that he had done, and as you can see, it's a very long
 4 list, but it's not something you can normally remember
 5 yourself --
 6 Q. And then over the page --
 7 A. -- four or five years down the line.
 8 Q. I am sorry. Then over the page, 1678, second schedule,
 9 it's headed "Mostly carried out after hours at night or
 10 on a Sunday". That's some of the work carried out?
 11 A. That's correct.
 12 Q. That's again because there was a difficulty, wasn't
 13 there, because Mr Ferguson, according to the evidence
 14 that you knew the staff would give, was very rarely in
 15 the store?
 16 A. No, it was written for our own memory, and we did intend
 17 to take it to the investigatory interview.
 18 Q. This was produced at the interview?
 19 A. That's what I am saying.
 20 Q. But you realised you had a difficulty to explain why
 21 Mr Ferguson was getting paid so much money when it
 22 didn't appear that he'd actually been turning up at the
 23 store very much?
 24 A. To be quite frank with you, Mr Potts, we never ever
 25 expected to be accused of anything like this. In

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1 hindsight, you can always say, "Oh, I wish I had made
 2 a diary" or "I wish I had done this and that", but we
 3 really tried to sit down and remember, because we did
 4 feel very vulnerable. It's very, very horrible to be
 5 accused of what we have been accused of, and whenever I
 6 see in the paperwork, "Oh, you have been accused of
 7 fraud and dishonesty", I really get a pain in my
 8 stomach. I think it's quite awful what has happened.
 9 Q. Can we turn back to E2, please, 552. It's the final
 10 document in the bundle, 552. Yes?
 11 A. Yes.
 12 Q. This is another document which your husband produced at
 13 his interview for the first time, isn't it?
 14 A. Yes, that's a letter he wrote to John from us at the
 15 time to explain what was happening.
 16 Q. And you signed that?
 17 A. Yes.
 18 Q. It wasn't in the file, again, the file of your
 19 solicitors; correct?
 20 A. I don't know that 100 per cent. I know we had a copy of
 21 it at home.
 22 Q. But you signed this document?
 23 A. I signed this, but I didn't actually see that in the
 24 box, so I don't know 100 per cent if that was there.
 25 Q. Do you still maintain before his Lordship that this

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1 document was signed by you on the date it bears,
 2 23 July 2009?
 3 A. I do, I do.
 4 Q. This document again starts by apologising, apparently,
 5 for the length of time paying bills; correct?
 6 A. Correct.
 7 Q. Then it goes on to say:
 8 "We have spoken to our accounts department in
 9 Guernsey ... and that you will invoice us weekly on our
 10 approved invoice form and you will be paid a week or two
 11 later directly, and we have been told to describe you as
 12 a technician as there is no other suitable
 13 classification of self-employed."
 14 Correct?
 15 A. That's correct. The first form we tried to put together
 16 said "handyman" and they wouldn't accept it. So I'm
 17 told we phoned them up again and got told to put
 18 "technician" instead.
 19 Q. Okay. It goes on to refer to disasters that occur at
 20 the store: roof leaks, break-ins, alarm going off,
 21 saying "so we regularly have to call you out at
 22 inconvenient times"; correct?
 23 A. Yes.
 24 Q. Then it suggests a proposal to pay you a flat rate of
 25 £120 a day?

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1 A. Correct.
 2 Q. For eight hours, and:
 3 "Because of short notice, we will pay a retention of
 4 £240 a week."
 5 So he will be working at least two days a week for
 6 you?
 7 A. Correct.
 8 Q. And any further days in addition; yes?
 9 A. But also part of that cost is that he has to cover
 10 straightforward materials himself.
 11 Q. Yes, it says that, yes, in terms of materials. Then:
 12 "You will continue to look after our storage unit."
 13 You had a storage unit; correct?
 14 A. Yes.
 15 Q. And:
 16 "Customer files over three years old to be removed,
 17 arrange for secure destruction of records, monitor
 18 continually the storage unit."
 19 Correct?
 20 A. Correct.
 21 Q. It goes on "maintaining the paintwork" and so on. Yes?
 22 A. Yes.
 23 Q. Then it's signed by you.
 24 Again, can I put it to you, this is a very odd
 25 document, Dr Poulsen? Like all these other documents

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1 I've shown you which your husband produced, it just so
 2 happens to cover the very uncomfortable points that you
 3 were having to deal with in the investigation?
 4 A. Well, maybe we have an uncomfortable unconventional
 5 style, Mr Potts, but that doesn't mean that we haven't
 6 done the right thing.
 7 Q. For example, you had to explain in the investigation why
 8 Mr Ferguson was being paid through the SEP system from
 9 October 2009; correct?
 10 A. Yes.
 11 Q. You knew that was an issue for you in the investigation,
 12 didn't you?
 13 A. Yes, we did.
 14 Q. It just so happens to be referred to in this document.
 15 A. Well, that was the whole point of writing the letter.
 16 Q. The SEP system was implemented only for self-employed
 17 opticians, dispensing opticians or lab technicians,
 18 wasn't it?
 19 A. That's correct, but it wasn't our own idea to do it this
 20 way.
 21 Q. Can you just answer my question. It was implemented for
 22 self-employed opticians and lab technicians; correct?
 23 A. Correct.
 24 Q. It was a system approved by the Inland Revenue on that
 25 basis; correct?

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1 A. Correct.
 2 Q. You were required to certify who the employee was who
 3 was being entered on to the system; correct?
 4 A. Correct.
 5 Q. Representing that he was a lab technician on the system
 6 was a misrepresentation, wasn't it?
 7 A. It was.
 8 Q. This was a way of hiding the retainer payments that you
 9 were making to him, wasn't it?
 10 A. No.
 11 Q. You had to explain why you were putting him through the
 12 books in this way and produced this letter in order to
 13 do so; is that right?
 14 A. No.
 15 Q. You had to explain this away?
 16 A. We had to explain it to him as well, is that what you
 17 mean? No. I don't quite get the question.
 18 Q. Now, in your witness statement you say that you were
 19 told by the accounts department apparently that they
 20 told you to do this?
 21 A. That's correct.
 22 Q. Isn't it rather improbable that that would have
 23 happened?
 24 A. No, I didn't think so at the time. All the time in
 25 Specsavers we have computer systems that doesn't quite

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1 work the way that we hoped it would, and we are taught
 2 how to override the systems.
 3 Q. This was a Revenue approved system, wasn't it?
 4 A. Yes.
 5 Q. The guidance produced on the use of the system you can
 6 find at E6/1480, can't you?
 7 A. E6, what page?
 8 Q. 1480. Yes?
 9 A. Yes.
 10 Q. This makes it clear it's for self-employed
 11 professionals, optoms, audiologists, dispensers, lab
 12 technicians, working as locums; correct? Mr Ferguson
 13 was a handyman, wasn't he? He wasn't working as a
 14 locum?
 15 A. Correct.
 16 Q. You haven't identified, who was it in the accounts
 17 department who told you to do this?
 18 A. We couldn't remember the name.
 19 Q. That's remarkably convenient, isn't it? It means it
 20 can't be checked.
 21 A. It would have been nice to remember the name.
 22 Q. These are Revenue guidelines, they are approved. You
 23 are trusted to submit truthful and accurate returns on
 24 SEP, aren't you?
 25 A. Yes.

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1 Q. The returns that you made on Mr Ferguson were neither
 2 truthful nor accurate. He was not a self-employed lab
 3 technician, was he?
 4 A. He was a self-employed handyman.
 5 Q. It's quite different, isn't it, from a lab technician, a
 6 locum?
 7 A. Yes, but as I have already explained to you, we didn't
 8 invent this way to do it ourself, we were told to do it
 9 that way.
 10 Q. I put it to you that no-one in the accounts department
 11 told you to do this, but you needed to explain the false
 12 use of the system, and therefore you put some
 13 justification into a letter which you produced.
 14 A. That's not correct.
 15 Q. The letter, if we go back to 552 in E2, refers to
 16 storage units and tracking files; correct?
 17 A. Correct.
 18 Q. We went through the letter before. You knew that
 19 Mr Ferguson's attendance at store was in issue, didn't
 20 you, so you had to come up with a way of showing what he
 21 might have been doing that would not have been obvious
 22 to employees; correct?
 23 A. No.
 24 Q. Isn't that why there is this reference to the storage
 25 unit? Yes?

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1 A. No.
2 Q. I put it to you that's another self-serving statement
3 designed to justify the large payments to Mr Ferguson.
4 A. No.
5 Q. I put it to you that this letter, like the other
6 documents I've shown you, were produced by your husband
7 like rabbits out of a hat at his meeting and they were
8 forgeries created for the purpose of dealing with
9 difficult issues in the investigation, Dr Poulsen.
10 A. Not correct.
11 Q. I put it to you that not only did you lie about them in
12 your rebuttal statement, but you are lying to
13 his Lordship today.
14 A. No, I am not.
15 MR JUSTICE HILDYARD: Mr Potts, is that a convenient moment?
16 MR POTTS: My Lord, that may be a convenient moment.
17 MR JUSTICE HILDYARD: Can I mention two things?
18 Dr Poulsen, I am afraid your cross-examination will
19 continue over tomorrow.
20 A. Yes.
21 MR JUSTICE HILDYARD: You must not talk about this case to
22 anybody, to your husband or to anybody else, over the
23 time in which you are in the witness box.
24 A. I promise to do that.
25 MR JUSTICE HILDYARD: It will be hopefully a relief to you

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1 to talk and think about other things.
2 A. Yes. We are staying in a hotel room together. I hope
3 that's okay, yes?
4 MR JUSTICE HILDYARD: You just have to avoid discussing the
5 case.
6 A. Yes.
7 MR JUSTICE HILDYARD: The other thing is that I have another
8 matter at 9.30 tomorrow. It is promised not to last
9 more than an hour, but sometimes promises aren't met.
10 So I will mark this not before 10.30, with apologies in
11 advance if we do not start sharply at 10.30.
12 MR STUART: My Lord, just before you go, another just small
13 little matter. Mr Potts was mentioning about a case --
14 your Lordship actually mentioned you thought there was
15 a case in which Rainy Sky had been considered by the
16 Court of Appeal perhaps in the last year at least, 2013
17 cases.
18 MR JUSTICE HILDYARD: Yes.
19 MR STUART: It just occurred to me your Lordship might be
20 thinking of a case in which I was the junior counsel,
21 successful appellant to the Court of Appeal (Handed).
22 MR JUSTICE HILDYARD: Right.
23 MR STUART: In which they did indeed deal with Rainy Sky in
24 relation to a termination clause.
25 MR JUSTICE HILDYARD: Right. I'll have a look at that.

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1 MR STUART: I don't know whether it's the one your Lordship
2 was thinking about, but it occurred to me that if it was
3 it would be a bit embarrassing if it turned out to be my
4 case and I hadn't mentioned it to your Lordship.
5 MR POTTS: I don't think it was on the ambiguity point,
6 my Lord.
7 MR STUART: If your Lordship looks at paragraphs 19 through
8 to 21, you will see.
9 MR JUSTICE HILDYARD: Thank you so much.
10 Tomorrow not before 10.30.
11 (4.35 pm)
12 (The court adjourned until 10.30 am
13 on Tuesday, 3 December 2013)

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