

VIC ALAN THOMS

'How do you plead Mr. Green?'

'Guilty my Lord'

'For your crime, I sentence you to five years imprisonment. Take the prisoner down.'

It was the perfect crime. It all started when I awoke one early January morning. The pile of red final notices had fallen from the kitchen table onto the floor. Some of the notices had not even been opened. I was being hounded by all the usual debt collectors – utility companies, credit companies. You name it, they were after me.

By the way, my real name is Graham Armstrong Green; but back in 1973, I created through a couple of falsely produced documents a new persona – Vic Alan Thoms. I worked as the Finance Director for a large pharmaceutical company in Slough whose corporate business was truly European. Harry Pickles, my Managing Director, was a busy man and would always sign cheques on a Thursday morning – every Thursday except at Christmas. A stickler for routine, Harry would receive his coffee from his Secretary and just scroll his name on the dotted line. Over the ten years alongside him, I realised Harry did not look at the associated paperwork. He was just too busy to be bothered. Harry's saying to me was, 'Graham you are the finance man, nowt for me to worry about.'

I had led a prudent life but in 1972, I dropped the ball. My divorce settlement was enormous and my maintenance payments outrageous. I was working full time, only affording an apple a day for my meal, and with nothing to show. I was at breaking point. But then, an epiphany moment!

With a couple of false documents, I could open a new bank account. No questions asked. In those days it was so easy. Walk into a High Street bank and hey presto, one hour later an account was up and running. The forger, let's just call him Mr. X, told me he had opened a bank account in the name of Mr J.Bond! The forger suggested, me being a Finance Manager, I might try opening an account in the name of Vic Alan Thoms.

Everything was ready by mid-January. Harry was back from his Christmas and New Year break and there he was on the Thursday morning in the office facing a mound of cheques. I wrote out the payee names as usual, paperclipped the paperwork which I knew would not be read, and Harry blindly signed. Inserted in the middle was a cheque made out to V. (space) A (space) T (space) for £325.87. I realised there should be a specific amount to be sure Harry wouldn't ask any questions. Later that day, I inserted the missing letters to show the payee as "Vic Alan Thoms." It was vital to have short names as the spaces between the letters needed to be realistic. I banked the cheque and it cleared by the following week.

Two weeks later, I chanced on three cheques, again with specific amounts, and Harry duly signed. I banked the cheques and again they cleared. No one suspected a thing. I left it a month, but with the financial year closing in, I chanced a batch of seven cheques all made out to the same payee, V. A. T.

'You're on top of the VAT I see, Graham.'

'Never can leave it to the last moment, Harry. You know me. Meticulous and that's the way the taxman likes it. All ducks in a row.'

Now back in 1973, there was no requirement for the auditors to pay a visit for at least two to three years. Their due diligence amounted to seeing a handful of invoices, a few cheque stubs and a couple

of statements. No more than that really. As for the taxman, for a multi-million pound corporate business, they merely skipped over the auditors report and signed off. A few recommendations noted and they were gone.

At the end of April 1973, I announced to Harry that there might be some financial changes coming, what with the Common Market and all that. Harry asked me to deal with the matter and not trouble him.

'You know what to do Graham,' Harry would say.

A supplier who was doing great business with us sent an invoice for several thousand pounds. Over lunch, it was decided that the invoice was issued in error and our company would make a payment in lieu of VAT. However, this remained unknown to Harry who once again signed a cheque in favour of V. A. T. It was at this point that my scam came close to being revealed.

'Graham, this VAT accompanied by Hammond's invoice. John was at a dinner the other night and Sid, Hammond's Product Manager, mentioned that he was pleased about letting go the VAT.'

I had to think quickly. 'No can-do Harry. You know the taxman. He would smell a rat.'

Harry looked foolishly at me. I would say his face was redder than a tomato. 'Yep, you're right. Cathy?'

'Yes, Sir'

'Please can you get Sid Johnson on the line. I need to let him know the deal is off.'

'Harry, just a minute,' I said. 'Let me take care of that. Cathy has enough to do.'

'As you wish. But do it today, Graham.'

'Graham?'

'Yes, Cathy.'

'The auditors have phoned. They need to come in and start the process of transfer of our accounts.'

'What transfer? Harry what is this?'

'We're selling out, Graham. We are being taken over but don't worry, your job is safe. Can you get the bloody records ready. Auditors have given us 48 hours to be ready.'

I needed to act. My false bank account was burgeoning to the tune of five thousand pounds or more. I decided on the gift of cut and run. Brazil sounded good.

At Heathrow a week later, I felt a tap on my right shoulder.

'Graham Armstrong Green.'

'Whose asking?'

'Will you accompany me and my colleague to the Police Station?'