

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Annual Report and Financial Statements

For the year ended 5 April 2024



SD-0216059-1-6

The Association of Laparoscopic Surgeons of Great Britain and Ireland

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The Association of Laparoscopic Surgeons of Great Britain and Ireland

Reference and Administrative Details

Trustees

A Day

Professor T Arulampalam

D Mahon

A Awan

S Higgs

Charity Registration Number

1058455

Principal Office

The Royal College of Surgeons of England
35-43 Lincoln's Inn Fields
London
WC2A 3PE

Independent Examiner

Smailes Goldie Limited
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Reference and Administrative Details (continued)

Council Members

T Arulampalam, President
A Day, Honorary Secretary
S Higgs, Honorary Treasurer
J Ahmad
A Awan
I Bhatti
M Boal
N Francis
D Gooch
M Harris
Y Hirayama
I Jourdan
N Keeling
J Khan
J Low
G Macaulay
D Mahon
S Mercer
T Morrison
T Mroczek
V Ngo
A Palepa
C Parmar
B Patel
M Perera
A Reddy
C Selvasekar
S Shaikh
E Upchurch
Y K S Viswanath
G Whiteley
M Yiasemidou

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

Objects and aims

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused in the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Trustees' Report (continued)

Achievements and performance

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all the surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGB ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

Financial review

During the year income totalling £342,226 was received. After expenditure of £377,016 there was a deficit of £34,790.

The unrestricted reserves are £626,178 (2023: £659,585) and restricted reserves are £3,055 (2023: £4,438) at the year-end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £625,728 (2023: £658,235).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

A Day (appointed 21 December 2023)

Professor T Arulampalam

D Mahon

A Awan (appointed 7 February 2024)

S Higgs

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Trustees' Report (continued)

Structure, governance and management

Organisational structure

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

14 Nov 2024

The annual report was approved by the trustees of the charity on and signed on its behalf by:

Tar Arulampalam

.....
Professor T Arulampalam
Trustee

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

14 Nov 2024

Approved by the trustees of the charity on and signed on its behalf by:

Tan Arulampalam

.....
Professor T Arulampalam
Trustee

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Independent Examiner's Report to the trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland

I report to the trustees on my examination of the accounts of The Association of Laparoscopic Surgeons of Great Britain and Ireland for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Association of Laparoscopic Surgeons of Great Britain and Ireland's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Association of Laparoscopic Surgeons of Great Britain and Ireland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Association of Laparoscopic Surgeons of Great Britain and Ireland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Smailes Goldie

Victoria Shannon, FCCA

Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 17 Nov 2024

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments:							
Donations and legacies		1,402	-	1,402	10,430	-	10,430
Charitable activities	2	330,818	7,500	338,318	353,057	7,500	360,557
Investment income	3	2,506	-	2,506	1,243	-	1,243
Total income		334,726	7,500	342,226	364,730	7,500	372,230
Expenditure:							
Charitable activities	4	(368,133)	(8,883)	(377,016)	(320,740)	(8,500)	(329,240)
Net movement in funds		(33,407)	(1,383)	(34,790)	43,990	(1,000)	42,990
Reconciliation of funds							
Total funds brought forward		659,585	4,438	664,023	615,595	5,438	621,033
Total funds carried forward	12	626,178	3,055	629,233	659,585	4,438	664,023

The statement of financial activities includes all gains and losses recognised in the year.

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 11 to 17 form an integral part of these financial statements.

The Association of Laparoscopic Surgeons of Great Britain and Ireland

(Registration number: 1058455)

Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	450	1,350
Current assets			
Debtors	9	11,778	4,883
Cash at bank and in hand		668,792	700,884
		<u>680,570</u>	<u>705,767</u>
Creditors: Amounts falling due within one year	10	<u>(51,787)</u>	<u>(43,094)</u>
Net current assets		<u>628,783</u>	<u>662,673</u>
Net assets		<u>629,233</u>	<u>664,023</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,055	4,438
Unrestricted income funds			
Unrestricted funds		<u>626,178</u>	<u>659,585</u>
Total funds	12	<u>629,233</u>	<u>664,023</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

14 Nov 2024

.....
 Professor T Arulampalam
 Trustee

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Cash Flow Statement for the Year Ended 5 April 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(34,790)	42,990
Adjustments to cash flows from non-cash items			
Depreciation		900	900
Investment income	3	(2,506)	(1,243)
		(36,396)	42,647
Working capital adjustments			
(Increase) in debtors	9	(6,895)	(1,393)
(Decrease) in creditors	10	(512)	(5,326)
Increase/(decrease) in deferred income		9,205	(3,526)
Net cash flows from operating activities		(34,598)	32,402
Cash flows from investing activities			
Interest receivable and similar income	3	2,506	1,243
Net (decrease)/increase in cash and cash equivalents		(32,092)	33,645
Cash and cash equivalents at 6 April		700,884	667,239
Cash and cash equivalents at 5 April		668,792	700,884

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 17 form an integral part of these financial statements.

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

The Association of Laparoscopic Surgeons of Great Britain and Ireland is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Association of Laparoscopic Surgeons of Great Britain and Ireland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income and endowments

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

Depreciation

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Asset class	Depreciation method and rate
Furniture and equipment	20-33% straight line
Computer equipment	33%
Website and database	33% straight line
The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.	

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

Financial instruments

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Recognition and measurement

Basic financial assets

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

2 Income from charitable activities

	Total 2024 £	Total 2023 £
Conference fees and sponsorship	265,286	316,862
Receipts from conference dinner	4,625	4,690
Subscriptions	68,407	39,005
	<u>338,318</u>	<u>360,557</u>

3 Investment income

	Total 2024 £	Total 2023 £
Interest receivable;		
Interest receivable on bank deposits	<u>2,506</u>	<u>1,243</u>

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Administrator's costs	170,265	-	170,265
Meetings, courses and seminars	40,527	-	40,527
Educational scholarships to individuals	7,550	7,500	15,050
Rates	2,969	-	2,969
Insurance	1,003	-	1,003
Printing, postage and stationery	13,450	-	13,450
Annual scientific meeting	114,859	-	114,859
Podcasts	-	1,383	1,383
Subscriptions to EAES	7,717	-	7,717
Membership database	1,458	-	1,458
Advertising	600	-	600
Sundry	1,939	-	1,939
Bank interest payable	1,596	-	1,596
Depreciation	900	-	900
Governance costs	3,300	-	3,300
	368,133	8,883	377,016
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Administrator's costs	140,183	-	140,183
Meetings, courses and seminars	33,942	-	33,942
Educational scholarships to individuals	15,282	7,500	22,782
Rates	2,108	-	2,108
Insurance	655	-	655
Printing, postage and stationery	14,383	-	14,383
Annual scientific meeting	96,328	-	96,328
Podcasts	-	1,000	1,000
Subscriptions to EAES	11,146	-	11,146
Membership database	1,458	-	1,458
Bank interest payable	1,115	-	1,115
Depreciation	900	-	900
Governance costs	3,240	-	3,240
	320,740	8,500	329,240

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

5 Analysis of governance and support costs

Governance costs

	Total 2024 £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,350	1,350
Other fees paid to examiners	1,950	1,890
	<u>3,300</u>	<u>3,240</u>

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£11,318 (2023: £4,938) of expenses were reimbursed during the year.

During the year ten (2023: nine) council members were reimbursed £11,318 for meeting expenses (2023: £4,938). From the above figures four trustees were reimbursed £7,396 for meeting expenses (2023: £2,258)

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	131,046	116,944
Social security costs	15,009	7,820
Pension costs	24,210	15,419
	<u>170,265</u>	<u>140,183</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	3	3

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

The ALSGBI council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2023: £nil).

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Website and database £	Total £
Cost				
At 6 April 2023	8,223	12,299	52,364	72,886
At 5 April 2024	8,223	12,299	52,364	72,886
Depreciation				
At 6 April 2023	8,223	10,949	52,364	71,536
Charge for the year	-	900	-	900
At 5 April 2024	8,223	11,849	52,364	72,436
Net book value				
At 5 April 2024	-	450	-	450
At 5 April 2023	-	1,350	-	1,350

9 Debtors

	2024 £	2023 £
Prepayments and accrued income	11,778	4,883

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,064	216
Other taxation and social security	8,466	11,047
Other creditors	608	2,721
Accruals	3,416	4,082
Deferred income	34,233	25,028
	51,787	43,094

The Association of Laparoscopic Surgeons of Great Britain and Ireland

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

11 Pension and other schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £24,210 (2023: £15,149). Contributions totalling NIL (2023: £1,463) were payable to the fund at the year end and are included in creditors.

12 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
General	659,585	334,726	(368,133)	626,178
Restricted funds	4,438	7,500	(8,883)	3,055
Total funds	664,023	342,226	(377,016)	629,233
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
General	615,595	364,730	(320,740)	659,585
Restricted funds	5,438	7,500	(8,500)	4,438
Total funds	621,033	372,230	(329,240)	664,023

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2024 £
Tangible fixed assets	450	-	450
Current assets	677,515	3,055	680,570
Current liabilities	(51,787)	-	(51,787)
Total net assets	626,178	3,055	629,233



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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 14th Nov 2024 17:53:33 GMT	Prof T Arulampalam - Signer (850c63862f958a088eeba475ce548f21)
Thu, 14th Nov 2024 17:53:33 GMT	Andrew Pape - Copied In (0954e44e77edafc99c5367cab363a048)
Sun, 17th Nov 2024 17:16:24 GMT	Victoria Shannon - Signer (f6ebb9008c9fa11a561e67aba69a4b5d)

Audit history log

Date	Action
Sun, 17th Nov 2024 17:16:25 GMT	Victoria Shannon viewed the envelope (5.198.106.32)
Sun, 17th Nov 2024 17:16:24 GMT	This envelope has been signed by all parties (5.198.106.32)
Sun, 17th Nov 2024 17:16:24 GMT	Victoria Shannon signed the envelope (5.198.106.32)
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Thu, 14th Nov 2024 17:53:35 GMT	Document emailed to andrewpape@smailesgoldie.co.uk (13.43.121.142)
Thu, 14th Nov 2024 17:53:34 GMT	Prof T Arulampalam viewed the envelope (78.105.246.227)
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Thu, 14th Nov 2024 15:07:33 GMT	Envelope generated by Gill Waters (213.249.229.122)