

# SAHIR HOUSE

TRUSTEES ANNUAL REPORT &  
UNAUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDED 31st MARCH 2025

Company Registration No. 03821749  
Charity Registration No . 1077327

## **SAHIR HOUSE**

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**Trustees' Annual Report 2024/25**

**1. Reference and Administrative Details**

**Charity name (legal name)**  
Sahir House

**Operating name**  
Sahir

**Charity registration number**  
1077327

**Company registration number**  
03821749

**Registered office and principal address**  
4th Floor  
151 Dale Street  
Liverpool  
L2 2AH  
United Kingdom

**Independent Examiner**  
Alexander Myerson & Co Ltd  
61 Rodney Street  
Liverpool  
L1 9ER

**Bankers**  
The Co-operative Bank plc  
1 to 3 Parker Street  
Liverpool  
L1 1DJ

**2. Trustees**

The Trustees of Sahir House, who are also the Directors of the charitable company for the purposes of company law, during the year and up to the date of approval of this report were as follows:

Trustees appointed during the year

- Gerard Bowers McIntyre, Chair, appointed 19 February 2025
- Philippa Marler, Vice Chair, appointed 19 February 2025
- Paul Childs, Trustee, appointed 19 February 2025
- Dr Shantanu Kundu, Trustee, appointed 19 February 2025
- Paul Clark Wright, Trustee, appointed 26 February 2025
- Carl Cashman, Trustee, appointed 26 February 2025

Trustees who resigned during the year

- Rebecca Eley, resigned 26 February 2025
- Caitlin Marks, resigned 26 February 2025
- Anika Neill, resigned 26 February 2025
- Samuel East, resigned 26 February 2025
- Rebecca Adams, resigned 8 March 2025

The Trustees confirm that all appointments and resignations were made in accordance with the charity's governing document and that appropriate handover and induction arrangements were in place to support continuity of governance.

### **3. Board Composition and Governance Continuity**

During the latter part of the reporting period, Sahir House undertook a planned programme of Board renewal, resulting in a change in the composition of the Board of Trustees. This process was overseen in accordance with the charity's governing document and with due regard to continuity, skills balance and effective oversight.

The refreshed Board brings a complementary mix of professional expertise, lived experience and strategic capability, including experience in governance, finance, health, community leadership and organisational development. This has strengthened the Board's collective capacity to provide robust challenge, strategic direction and effective stewardship of the charity.

Appropriate induction arrangements were implemented for newly appointed trustees, including briefings on the charity's services, finances, safeguarding responsibilities, risk profile and regulatory duties. The Trustees are satisfied that the transition was well managed and that governance arrangements remained effective throughout the period.

The Board continues to review its effectiveness and skills mix on an ongoing basis to ensure it remains equipped to support Sahir House, operating as Sahir, in delivering its charitable objectives and navigating future opportunities and risks.

### **4. Structure, Governance and Management**

#### **Legal Structure**

Sahir House is a charitable company limited by guarantee, incorporated on 9 August 1999 and registered as a charity on 8 September 1999. The charity operates under the name Sahir. It is governed by its Memorandum and Articles of Association as amended from time to time.

The Trustees are also the Directors of the charitable company for the purposes of company law and are responsible for ensuring that the charity complies with its governing document, charity law and other relevant legislation.

#### **Governance and Trustee Oversight**

The Board of Trustees has overall responsibility for the governance, strategic direction and financial stewardship of Sahir House. The Board meets regularly and is responsible for setting strategy, approving budgets, overseeing risk, safeguarding, ensuring regulatory compliance and monitoring organisational performance.

Trustees act collectively and in the best interests of the charity. During the year, the Board maintained oversight of safeguarding, financial performance, risk management and organisational sustainability. The Trustees delegate authority where appropriate while retaining accountability for decision making.

Where necessary, the Board establishes subgroups or task and finish arrangements to support effective oversight and to draw on specific skills and expertise.

### **Delegation and Management**

Day to day operational management of Sahir House, operating as Sahir, is delegated by the Trustees to the Chief Executive, who is accountable to the Board for the delivery of strategy, operational performance, financial management and staff leadership.

The Chief Executive is supported by a senior management team with responsibility for service delivery, safeguarding, finance, people management and partnership working. Clear reporting lines, delegated authorities and performance frameworks are in place to support effective management and accountability.

### **Senior Management**

The Chief Executive of Sahir House is Ant Hopkinson.

### **Staff and Volunteers**

At 31 March 2025, Sahir House employed 17 staff, equivalent to 12.2 full time equivalent posts. Staff work across a range of specialist roles including service delivery, counselling, outreach, advocacy, community engagement and organisational support.

The charity was also supported by 33 volunteers during the year. Volunteers contributed across peer support, outreach, community engagement, events and governance activity and play a vital role in extending the reach and impact of Sahir's work.

Sahir House is committed to supporting staff and volunteers through appropriate supervision, training and development, recognising the demands of working with communities experiencing significant disadvantage and trauma.

### **Trustee Recruitment, Induction and Development**

Trustees are recruited through open and targeted processes designed to ensure an appropriate balance of skills, experience and lived experience relevant to the charity's work. Recruitment takes account of the existing skills profile of the Board and future strategic needs.

All new trustees receive an induction covering the charity's services, governance responsibilities, safeguarding duties, financial oversight and regulatory requirements. Ongoing training and development opportunities are provided to support effective governance and continuous improvement.

### **Policies, Safeguarding and Risk Management**

Sahir House maintains a comprehensive suite of policies and procedures covering safeguarding, health and safety, equality and inclusion, data protection, finance and risk management.

Safeguarding remains a standing agenda item for the Board, with clear reporting structures, training and escalation processes in place. The Trustees review safeguarding arrangements regularly and are satisfied that appropriate systems operate to protect beneficiaries, staff and volunteers.

## **5. Objects and Activities**

### **Charitable Objects**

Sahir House exists to promote the health and wellbeing of:

- people living with and affected by HIV
- LGBTQ+ communities, including refugees and people seeking asylum

across the Liverpool City Region and beyond.

The charity seeks to achieve its objects by providing care, support, advocacy, education and practical assistance, and by challenging stigma, discrimination and health inequalities.

### **Activities Undertaken to Achieve the Objects**

In pursuit of its charitable objects, Sahir House, operating as Sahir, delivers a range of specialist, trauma informed services and community led activities, including:

- HIV prevention, testing and support services
- Intensive support for people living with HIV with complex and overlapping needs
- Specialist support for children and young people living with HIV
- Support services for LGBTQ+ refugees and people seeking asylum
- LGBTQ+ peer support, social prescribing and community engagement
- Counselling and emotional support services
- Outreach, engagement, research and campaigning activity
- Partnership working to influence policy, commissioning and systems change

All services are provided free of charge to beneficiaries.

In planning and delivering its activities, the Trustees have had due regard to the Charity Commission's guidance on public benefit.

## **6. Achievements, Performance and Community Leadership 2024 to 2025**

### **Year in Context**

The year ended 31 March 2025 continued to be shaped by significant external pressures, including sustained cost of living impacts, increasing complexity of mental health need, and a challenging public discourse affecting LGBTQ+ communities and people living with HIV. Trustees remained focused on balancing financial sustainability, service quality and workforce wellbeing while responding to rising demand and persistent health inequalities across the Liverpool City Region.

Sahir House, operating as Sahir, works with a clear dual purpose. We are both a provider of specialist, trauma informed frontline services and a strategic partner influencing policy, commissioning and public understanding. Our work is grounded in compassion, co-production, lived experience and a commitment to equity and dignity. This enables us to respond to immediate need while addressing the structural drivers of stigma, exclusion and poor health outcomes.

Between April 2024 and March 2025, we supported a total of 517 service users, delivering 4583 individual support activities.

### **Service Delivery and Reach**

Sahir provides HIV prevention, testing and support services across Wirral, Knowsley, Sefton and St Helens. These services include one to one practical and emotional support, facilitated peer support groups, counselling outreach, community-based HIV testing, education and prevention activity.

Across borough-based HIV services, 166 unique individuals living with or affected by HIV were supported through 587 support activities, alongside 127 HIV tests delivered via the Wirral prevention service.

In Liverpool, Sahir delivers an intensive support service for people living with HIV who present with complex and overlapping needs. This includes intensive one to one support, counselling, facilitated peer support and delivery of the Sahir Community HIV Clinic. The service supports individuals who face barriers to traditional clinical environments or who are at risk of disengaging from care, with a strong focus on improving health outcomes, medication adherence and wellbeing.

Our HIV Intensive support service reached 53 individuals, delivering a total of 727 intensive support interventions in response to complex and high-need circumstances.

Sahir also delivers a specialist support service for children and young people living with, and affected by, HIV across the Liverpool City Region and into North Wales. This includes one to one support, facilitated peer support groups and counselling outreach, with particular emphasis on emotional wellbeing, reducing isolation and supporting safe transitions into adult services.

A total of 64 individuals, including families, children, and young people, were supported through 355 support activities.

Alongside this, Sahir provides a specialist support service for LGBTQ+ refugees and people seeking asylum across the Liverpool City Region. This includes one to one practical and emotional support, facilitated peer support groups, counselling outreach, advocacy and safeguarding support. The service is co-developed with those it supports and benefits from strong peer leadership and lived experience.

Refugee and asylum services supported 71 individuals across a total of 725 1:1 support sessions.

Sahir provides wider LGBTQ+ community support focused on tailored facilitated peer support groups and befriending alongside limited one to one support and social prescribing. These services address isolation, poor mental health and barriers to accessing mainstream support, particularly in areas where dedicated LGBTQ+ provision is limited.

Peer support services reached 163 individuals through 14 active groups, demonstrating strong participation and broad community reach.

During the year, Sahir progressed the development of a dedicated support service for trans, non-binary and gender diverse community members resident in the Liverpool City Region. Building on existing peer support and engagement, this service is being launched in partnership with NHS colleagues and grass roots organisations.

This work has already included sustained involvement in trans community networks and domestic abuse awareness work, support for Trans Day of Remembrance activity, participation in regional trans and non-binary events, and regular safeguarding input to hosted sessions. Ongoing one-to-one social prescribing

has provided practical support around housing, safety, healthcare access, asylum processes, and daily living needs, alongside delivery of Gender Proud support groups and identification of growing demand for Friends, Families and Allies provision.

Free, specialist counselling continued to be provided for people living with HIV and LGBTQ+ people across the Liverpool City Region. The service is trauma informed and BACP accredited, supporting individuals experiencing anxiety, depression, trauma, bereavement, domestic abuse and complex life experiences.

The service delivered 810 counselling sessions to 127 unique individuals, highlighting strong utilisation and ongoing engagement with individuals requiring continued support.

### **Outcomes and Difference Made**

Across services, outcome monitoring, service user feedback and practitioner assessment indicate improvements in emotional wellbeing, reduced isolation, increased engagement with health and care services, and greater confidence in navigating complex systems. Trustees are satisfied that Sahir's community led, trauma informed approach continues to deliver meaningful outcomes for individuals and communities most affected by inequality.

In the 2024/25 snapshot survey, 90% of service users reported meeting their support goals.

### **Community Leadership, Voice and Collective Action**

Alongside direct service delivery, Sahir played a distinctive leadership role as a trusted convener, facilitator and advocate for LGBTQ+ communities and people living with HIV.

The Queer Town Hall programme remained a central pillar of Sahir's community leadership approach. These thematically led events brought together community members, activists, practitioners, researchers and statutory partners to explore priority issues such as LGBTQ+ health inequalities, Pride and public space, and post pandemic wellbeing. Events combined lived experience testimony, expert insight and facilitated discussion, generating learning and recommendations that informed service development and wider system conversations.

Four Queer Town Hall sessions were delivered, with approximately 200 people attending.

Complementing this planned programme, Sahir also delivered a more reactive strand of engagement through its Let's Talk About programme. These sessions were convened in response to emerging issues or events affecting community wellbeing, providing timely and safe spaces for peer connection, collective reflection and access to accurate information and support.

Three Let's Talk About sessions were convened with 55 people attending overall. The sessions included a facilitated discussion at Sahir bringing community members together to discuss the Cass Review, to identify actions to support the gender-diverse community, and stand up for trans rights.

During the year, Sahir also brought communities together to organise and coordinate a large memorial vigil in memory of James Lee Williams, known to many as The Vivienne. The vigil provided a powerful moment of collective remembrance and solidarity, reflecting Sahir's long-standing role as a trusted steward of community space at times of loss and grief.

### **Systems Change and Strategic Influence**

Sahir worked closely with Liverpool City Council Public Health to drive forward a Joint Strategic Needs Assessment exploring health inequalities faced by the city's LGBTQ+ population. Acting as the primary



community partner, Sahir supported engagement activity, focus groups and stakeholder interviews, ensuring that lived experience informed strategic understanding and future planning.

### **Fundraising and Partnership Development**

Sahir operated within a challenging funding environment during the year, with rising costs and increased competition for charitable funding. Income was generated through a mixed funding model including statutory contracts, grants from trusts and foundations, community fundraising, events, individual giving and donations.

Total organisational income is drawn from a balanced mix of sources, supporting both sustainability and growth:

- Donations & Fundraising: 54%
- Grants: 22%
- Contracts: 22%
- Training & Earned Income: 2%

This income profile reflects strong community backing, diversified funding streams, and a growing blend of unrestricted and project-based income.

Community fundraising and events played an important role in generating unrestricted income while also strengthening Sahir's profile and relationships within the LGBTQ+ community. Alongside established initiatives, Sahir delivered targeted fundraising activity in partnership with local venues, artists and volunteers.

Partnership working remained central to Sahir's impact. The charity collaborated with NHS partners, local authorities, universities and voluntary sector organisations to extend reach, influence systems and avoid duplication.

#### **Liverpool John Moores University**

In partnership with Sahir, Liverpool John Moores University contributed to research examining the impact of the COVID-19 response on the health and wellbeing of LGBTQ+ people living across the Liverpool City Region.

#### **The National Lottery Community Fund**

Sahir has secured significant five-year funding from The National Lottery Community Fund to power and expand community-focused projects. This includes vital support for LGBTQ+ refugees, people seeking asylum, and wider social inclusion initiatives.

#### **Steve Morgan Foundation**

The Steve Morgan Foundation has provided multi-year regional funding to Sahir, including support for a dedicated Children's Support Worker role, strengthening services for vulnerable young people and families.

The Trustees confirm that Sahir adheres to recognised ethical fundraising standards and that no fundraising complaints were upheld during the year.

## **Workforce and Volunteers**

The Trustees recognise the dedication, skill and resilience of Sahir's staff and volunteers. In a demanding operating environment, the team continued to deliver high quality, compassionate services while maintaining strong safeguarding, professional and ethical standards.

Volunteers remained integral to peer support, outreach, community engagement, and governance activity, with volunteering at Sahir providing opportunities for skill-building, empowerment, and meaningful connection within the community.

## **7. Public Benefit**

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and activities, setting objectives and planning future work.

Sahir House, operating as Sahir, addresses significant health inequalities experienced by people living with and affected by HIV and by LGBTQ+ communities, including refugees and people seeking asylum. These groups face disproportionate levels of poor mental health, social isolation, stigma and barriers to accessing health and social care.

The charity delivers public benefit through free, specialist, trauma informed services that improve physical health, emotional wellbeing and social inclusion. These include HIV prevention, testing and support, intensive casework, counselling, peer support, advocacy and community engagement. By supporting individuals to engage with care and navigate complex systems, Sahir helps prevent crisis, exclusion and deterioration in health.

Sahir's work also delivers wider public benefit by reducing pressure on statutory services through improved engagement, stability and early intervention. In addition, Sahir provides public benefit through community leadership, advocacy and systems change activity, ensuring lived experience informs policy, commissioning and service design.

The Trustees are satisfied that the charity's activities are carried out in furtherance of its charitable objects and that the benefits arising from its work are clear, identifiable and accessible to the public, particularly those facing the greatest disadvantage.

## **8. Financial Review**

### **Financial Performance**

During the year ended 31 March 2025, Sahir House generated total income of £607,158, derived from a combination of statutory contracts, grants from trusts and foundations, community fundraising, events, donations and other income.

Total expenditure for the year amounted to £523,717. The majority of this expenditure was incurred on charitable activities, including frontline service delivery, outreach, counselling, peer support, community engagement and the support costs required to operate the charity safely, effectively and in compliance with regulatory requirements.

The Trustees are satisfied that the charity's resources have been applied in furtherance of its charitable objects and in accordance with approved budgets, delegated authorities and appropriate financial controls.

## **Income and Funding Mix**

Public sector contracts and grants continued to form a significant proportion of the charity's income during the year, reflecting Sahir House's role as a trusted delivery partner for HIV, sexual health and related services across the Liverpool City Region. Alongside this, the charity continued to secure funding from trusts and foundations and to generate income through community fundraising, events and individual giving.

The Trustees recognise the importance of maintaining a diverse funding base and of growing unrestricted income to support organisational resilience, enable innovation and ensure the charity can respond flexibly to emerging and unmet need.

## **Reserves Policy and Position**

The Trustees review the reserves policy annually, taking account of the charity's risk profile, cashflow requirements, funding volatility and future commitments.

The current reserves policy is to hold unrestricted reserves sufficient to:

- meet redundancy and notice obligations
- cover at least three months of core operating and salary costs
- provide a modest buffer against unforeseen events

At 31 March 2025, unrestricted reserves stood at £194,608, which the Trustees consider to be in line with the agreed reserves policy.

Where reserves fall below the target level, the Trustees have plans in place to rebuild reserves over time through prudent financial management and income diversification.

## **Going Concern**

In assessing the charity's ability to continue as a going concern, the Trustees have considered the current financial position, cashflow forecasts, committed and anticipated income, and the ongoing demand for Sahir House's services.

While acknowledging the challenging external environment, the Trustees believe that Sahir House has appropriate plans in place and that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

Accordingly, the financial statements have been prepared on a going concern basis.

## **9. Principal Risks and Uncertainties**

The Trustees recognise their responsibility for identifying, assessing and managing risks that may affect the charity's ability to deliver its charitable objectives.

Sahir House maintains a risk register which is reviewed regularly by the Board and updated to reflect changes in the operating environment.

The Trustees are satisfied that appropriate systems and controls are in place to manage these risks and that risk management remains embedded within the charity's governance and operational processes.

During the year, the principal risks and uncertainties identified by the Trustees included the following:

#### **Funding and Income Volatility**

There is a risk that reductions in statutory funding, the ending of time limited grants or pressures on charitable giving could adversely affect the charity's financial sustainability.

##### **Mitigation**

The Trustees mitigate this risk through diversification of income streams, active relationship management with funders, development of community fundraising and individual giving, regular financial monitoring and cashflow forecasting.

#### **Rising Demand and Complexity of Need**

The charity continues to experience increased demand for services, with service users presenting with more complex and overlapping needs linked to the cost-of-living crisis, housing instability, mental health pressures and hostile environments for marginalised communities.

##### **Mitigation**

Mitigations include prioritisation and triage of referrals, partnership working with statutory and voluntary sector organisations, trauma informed practice, and regular supervision and support for staff.

#### **Workforce Capacity, Wellbeing and Retention**

There is a risk that sustained pressure on services could impact staff wellbeing, retention and the charity's ability to recruit and retain skilled staff in a competitive labour market.

##### **Mitigation**

The charity addresses this through structured supervision, reflective practice, attention to workload management and boundaries, access to training and development, and a focus on staff wellbeing and organisational culture.

#### **Safeguarding and Service Quality**

There is a risk of harm to beneficiaries, staff or volunteers, or of reputational damage, should safeguarding arrangements or service quality systems fail.

##### **Mitigation**

The Trustees oversee safeguarding policies and procedures, training, safer recruitment practices, clear reporting and escalation processes, and a culture of learning and continuous improvement.

#### **Reputational and Partnership Risk**

As Sahir House plays an increasingly visible role in advocacy, community leadership and public discourse, there is a risk of reputational harm or strain on partnerships.

## Mitigation

The charity mitigates this risk through clear communications, community led engagement approaches, strong partnership governance and effective complaints and feedback procedures.

## **10. Plans for Future Periods**

2025 marks the 40th anniversary of Sahir House. Building on learning from the year under review, the Trustees have identified a set of strategic and operational priorities to ensure the charity remains resilient, relevant and impactful.

Key priorities for 2025 to 2026 include:

- a) Celebrating and leveraging the 40th anniversary**  
Delivering a programme that honours Sahir House's history in HIV activism and LGBTQ+ community support while using the milestone to strengthen profile, partnerships and long-term sustainability.
- b) Strengthening and embedding services**  
Consolidating and expanding borough-based provision, particularly in underserved areas, and continuing to develop intensive support models for people living with HIV with complex needs.
- c) Embedding new trans, non-binary and gender diverse services**  
Fully implementing the new social prescribing and peer support offer in partnership with NHS colleagues and grass roots organisations.
- d) Deepening systems change and research partnerships**  
Building on work with local authorities, health partners and universities to ensure lived experience continues to inform commissioning, policy and service design.
- e) Sustaining and diversifying income**  
Increasing unrestricted fundraising through community events, individual giving and partnerships, while maintaining strong relationships with statutory funders and trusts and foundations.
- f) Strengthening organisational resilience**  
Continuing to invest in governance, digital infrastructure, workforce wellbeing and policy development to ensure the charity is well equipped to manage risk and future growth.

Throughout the coming period, Sahir House will remain focused on its core mission of supporting people living with and affected by HIV, standing alongside LGBTQ+ communities and challenging stigma, discrimination and health inequality.

## **11. Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law 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 charitable company and of the incoming resources and application of resources for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles of the Charities Statement of Recommended Practice
- 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
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

## 12. Approval

This Trustees' Annual Report was approved by the Board of Trustees and signed on its behalf by:

.....

Gerard Bowers McIntyre  
Chair of Trustees

Date ..... 24 Mar 2026 .....

## **SAHIR HOUSE**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF SAHIR HOUSE**

I report on the accounts of the charitable company for the year ended 31st March 2025 set out on pages 14 to 27.

#### **Respective responsibilities of Trustees and examiner**

The Trustees (who are also the Directors of the charitable company for the purpose of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in, any material respect, the requirements
- to keep accounting records in accordance with Section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

Have not met; or

- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Katie Dillon BA(Hons) BFP FCA  
Alexander Myerson & Co Ltd  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER

*K. Dillon*

Date 26/3/26

**SAHIR HOUSE****STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31ST March 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Totals 2025 £	Totals 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	28,187		28,187	12,405
Charitable Activities	3b	158,685	104,637	263,322	238,218
Other Trading activities	3c	5,026		5,026	10,158
Investments	3d	3,489		3,489	1,246
Other income	3e	307,134		307,134	
<b>Total income</b>		<b>502,521</b>	<b>104,637</b>	<b>607,158</b>	<b>262,027</b>
<b>Expenditure on:</b>					
Charitable activities	4	412,196	111,521	523,717	428,076
<b>Total expenditure</b>		<b>412,196</b>	<b>111,521</b>	<b>523,717</b>	<b>428,076</b>
<b>Net (expenditure)/income, net movement</b>		<b>90,325</b>	<b>(6,884)</b>	<b>83,441</b>	<b>-166,049</b>
Total funds brought forward restated		104,283	11,579	115,862	281,911
		<b>194,608</b>	<b>4,695</b>	<b>199,303</b>	<b>115,862</b>

The notes on pages 18 to 27 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.



**SAHIR HOUSE**

COMPANY NUMBER 03821749

**BALANCE SHEET AS AT 31st MARCH 2025**

		31ST March 2025		31ST March 2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	5		946		1,308
<b>Current Assets</b>					
Debtors	6	13,828		26,387	
Cash at bank and in hand		<u>187,534</u>		<u>94,325</u>	
		201,362		120,712	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	<u>(3,005)</u>		<u>(6,158)</u>	
<b>Net current assets</b>			198,357		114,554
<b>Total assets less current liabilities</b>			<u>199,303</u>		<u>115,862</u>
<b>Funds :</b>					
<b>Unrestricted finds</b>	8, 9		194,608		104,283
<b>Restricted funds</b>	8 - 10		<u>4,695</u>		<u>11,579</u>
			<u>199,303</u>		<u>115,862</u>

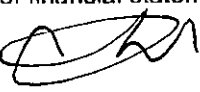
These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006 relating to small companies.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the board on ..   
Gerard Bowers McIntyre

24 Mar 2026

**SAHIR HOUSE**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31st MARCH 2025**

	Notes	31.03.25 £	31.03.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	<b>1</b>	93,578	(178,568)
Net cash from operating activities		<u>93,578</u>	<u>(178,568)</u>
 <b>Cash flows from investing activities</b>			
Cash paid for purchase of capital items		(369)	-
Net cash from investing activities		<u>(369)</u>	<u>-</u>
 <b>Increase/(decrease) in cash and cash equivalents</b>		93,209	(178,568)
 <b>Cash and cash equivalents at beginning of year</b>	<b>2</b>	94,325	272,893
		<u>187,534</u>	<u>94,325</u>

**SAHIR HOUSE**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31st MARCH 2025**

**1 RECONCILIATION OF DEFECIT BEFORE TAXATION TO CASH  
GENERATED FROM OPERATIONS**

	31.03.25 £	31.03.24 £
Surplus/(defecit) before taxation	83,441	(169,049)
loss on disposal of plant & machinery	-	62
Depreciation charges	<u>731</u>	<u>977</u>
	84,172	(168,010)
(Increase)/Decrease in trade and other debtors	12,559	(10,367)
Decrease in trade and other creditors	<u>(3,135)</u>	<u>(3,191)</u>
<b>Cash generated from operations</b>	<b><u>93,596</u></b>	<b><u>(181,568)</u></b>

**2 CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these balance sheet amounts

**Year ended 31 March 2025**

	31.03.25 £	31.03.24 £
cash and cash equivalents	<u>187,534</u>	<u>94,325</u>

**Year ended 31 March 2024**

	31.03.24 £	31.03.23 £
cash and cash equivalents	<u>94,325</u>	<u>272,893</u>

**3 ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	cash flow £	At 1.4.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>94,325</u>	<u>93,209</u>	<u>187,534</u>

## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

#### **1. Limited Liability**

The charitable company is a company limited by guarantee. Each member's liability is limited to £10.

#### **2. Accounting Policies**

##### **Basis of Accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

##### **Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Fund Accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the funds.

##### **Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Other trading income relates to all fundraising events and is recognised when the amounts are certain.

##### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet as cost or revaluation less accumulated depreciation. Capital expenditure of £250 and above is treated as a fixed asset. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% per annum straight line basis
General Equipment	20% per annum straight line basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

#### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of employee or to provide termination benefits.

#### **Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

#### **Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Gifted property and disposal**

In 2012, the charitable company was gifted a two thirds interest in a farm property. At the date it was gifted, the property was subject to a lifetime tenancy arrangement. Because this prevented the charitable company from determining a reliable fair value for its interest, the property was not recognised as a fixed asset, in accordance with the Charities Statement of Recommended Practice (FRS102), but disclosed instead. In April 2024, following the termination of the tenancy, the farm was sold. The charitable company received £307,137 for its two thirds interest(after costs deducted). As the farm had not previously been recognised in the balance sheet, the entire proceeds are recognised as a gain on disposal of a fixed asset in the Statement of Financial Activities.

#### **3. Income and endowments from:**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Totals 2025 £</b>	<b>Totals 2024 £</b>
<b>a. Donations and legacies:</b>				
Donations	<u>28,187</u>	<u>-</u>	<u>28,187</u>	<u>12,405</u>

Income from donations and legacies for 2024 related wholly to unrestricted funds.

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Totals 2025 £	Totals 2024 £
<b>3b. Charitable activities</b>				
Central Liverpool Primary Care Network (Diverse Bodies)	-	-	-	1,000
Central Liverpool Primary Care Network (Many Hands)	-	-	-	1,000
Contract income	147,070	-	147,070	185,346
John Moores Foundation	-	6,300	6,300	5,000
One Knowsley	-	1,200	1,200	-
National Lottery (MHOH)	-	73,762	73,762	-
Merseyside Police Community cashback	-	-	-	5,000
Rental Income	538	-	538	2,786
Steve Morgan Foundation	-	23,375	23,375	26,875
Training and Consultancy income	11,077	-	11,077	4,199
UKSPF Digital Connectivity for Community	-	-	-	7012
	<u>158,685</u>	<u>104,637</u>	<u>263,322</u>	<u>238,218</u>

Income from charitable activities in 2024 comprised £192,331 unrestricted finds and £45,887 related to restricted funds.

	£	£	£	£
<b>3c. Other Trading activities</b>				
Fundraising	<u>5,026</u>	<u>-</u>	<u>5,026</u>	<u>10,158</u>
<b>3d. Investment income</b>				
Bank interest	<u>3,489</u>	<u>-</u>	<u>3,489</u>	<u>1,246</u>
<b>3e. Other Income</b>				
Proceeds from sale of gifted property	<u>307,134</u>	<u>-</u>	<u>307,134</u>	<u>-</u>

**4. Expenditure on charitable activities**

	Direct Charitable costs £	Support & Governance costs £	Totals 2025 £	Totals 2024 £
To provide information, support and guidance to people living with or affected by HIV, their family and friends.	<u>297,456</u>	<u>226,261</u>	<u>523,717</u>	<u>428,076</u>

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025****a. Analysed as follows :**

	2025 £	2024 £
<i>Direct charitable expenditure :</i>		
Staff salary costs	243,733	205,229
Pension	5,821	4,942
Project costs	47,902	34,074
	<u>297,456</u>	<u>244,245</u>
<i>Support &amp; governance costs :</i>		
Staff salary costs	95,220	85,664
Pension	2,622	2,373
Redundancy costs	22,462	-
Rental expenditure	150	1,453
External bid writing	5,832	4,800
Fundraising costs	3,853	12,876
Computer support & software costs	13,641	8,725
Equipment hire	1,192	1,192
HR services	4,160	2,760
Marketing	8,826	9,465
Insurance	4,279	4,463
Office equipment costs	6,408	-
Telephone & internet costs	6,254	5,871
Printing, stationery & postage	1,707	969
Rent & service charges	31,882	28,372
Staff wellbeing	543	491
Subscriptions & membership	4,966	3,893
Cleaning & waste removal	592	700
Website costs	5,441	6,561
Bank charges	53	51
Loss on disposal of tangible assets	-	62
HMRC charges	-	200
Payroll fees	723	561
Accountancy	3,070	1,352
Legal	1,654	-
Depreciation	731	977
	<u>226,261</u>	<u>183,831</u>
Total expenditure on charitable activities	<u>523,717</u>	<u>428,076</u>

£111,521 (2024: £140,546) of the above expenditure relates to restricted funding.



## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>b. Analysis of staff costs</b>		
Salaries	316,765	273,042
Tax and Social security	22,188	17,851
Pension	8,443	7,315
Redundancy	22,462	-
	<u>369,858</u>	<u>298,208</u>

#### **c. Particulars of employees :**

The average number of employees during the year 12.2 (2024: 12.82) calculated on the basis of full-time equivalents, was as follows:

	<b>2025</b>	<b>2024</b>
Project workers	7	7
Administration	2	2
Total	<u>9</u>	<u>9</u>

The Trustees, being also the Directors of the charitable company, are not remunerated for their services and are not included in the above number of employees.

No employees received remuneration in excess of £60,000 (2024: none).

No out-of-pocket expenses were reimbursed to trustees in the year (2024: £ nil).

#### **d. Remuneration of key management personnel**

The remuneration of key management personnel, being the Chief Executive, is as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Key management	<u>54,000</u>	<u>53,000</u>

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025****5. Tangible fixed assets**

	Computer equipment £	Total £
Cost		
Balance at 1st April 2024	3,901	3,901
Additions during the year	369	369
Balance at 31st March 2025	<u>4,270</u>	<u>4,270</u>
Accumulated Depreciation		
Balance at 1st April 2024	2,593	2,593
Charge for the year	731	731
Balance at 31st March 2025	<u>3,324</u>	<u>3,324</u>
Net book value at 31st March 2025	<u>946</u>	<u>946</u>
Net book value at 31st March 2024	<u>1,308</u>	<u>1,308</u>

There were no material commitments at the year end (2024: none). All assets used in the charitable activities of the charitable company.

**6. Debtors**

	2025 £	2024 £
Trade debtors	9,502	12,282
Prepayments	4,326	3,719
Other debtors	-	10,386
	<u>13,828</u>	<u>26,387</u>

**7. Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	-	4,893
Accruals	3,000	1,265
Other creditors	5	-
	<u>3,005</u>	<u>6,158</u>

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

<b>8. Analysis of Net Assets between funds</b>	<b>Tangible</b>	<b>Net current</b>	<b>Total</b>
<b>2025</b>	<b>Fixed assets</b>	<b>assets</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General Fund	<u>946</u>	<u>193,662</u>	<u>194,608</u>
<b>Restricted Funds</b>			
Steve Morgan Foundation	-	4,695	4,695
	<u>0</u>	<u>4,695</u>	<u>4,695</u>
<b>Totals</b>	<u>946</u>	<u>198,357</u>	<u>199,303</u>

	<b>Tangible</b>	<b>Net current</b>	<b>Total</b>
<b>2024</b>	<b>Fixed assets</b>	<b>assets</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General Fund	<u>1,308</u>	<u>102,975</u>	<u>104,283</u>
<b>Restricted Funds</b>			
Merseyside Police Community cashback	-	4,567	4,567
UKSPF Digital Connectivity for Community	-	7,012	7,012
	<u>0</u>	<u>11,579</u>	<u>11,579</u>
<b>Totals</b>	<u>1,308</u>	<u>114,554</u>	<u>115,862</u>

**9. Unrestricted Funds**

		<b><u>Movements in funds</u></b>		
<b>2025</b>	<b>Reserves at</b>	<b>Income</b>	<b>Expenditure</b>	<b>Reserves at</b>
	<b>01/04/2024</b>			<b>31/03/2025</b>
General fund	<u>104,283</u>	<u>502,521</u>	<u>(412,196)</u>	<u>194,608</u>
<b>2024</b>	<b>Reserves at</b>	<b>Income</b>	<b>Expenditure</b>	<b>Reserves at</b>
	<b>01/04/2024</b>			<b>31/03/2025</b>
General fund	<u>175,673</u>	<u>216,140</u>	<u>(287,530)</u>	<u>104,283</u>

General Fund is used to finance the charitable company's general activities as outlined in the Trustees Report.

## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

#### **10. Restricted Funds**

<b>2025</b>	<b>Reserves at 01/04/2024</b>	<b><u>Movements in funds</u></b>		<b>Reserves at 31/03/2025</b>
		<b>Income</b>	<b>Expenditure</b>	
John Moores Foundation	-	6,300	(6,300)	-
One Knowsley	-	1,200	(1,200)	-
National Lottery (MHOH)	-	73,762	(73,762)	-
Merseyside Police Community cashback	4,567	-	(4,567)	-
Steve Morgan Foundation	-	23,375	(18,680)	4,695
UKSPF Digital Connectivity for Community	7,012	-	(7,012)	-
	<u>11,579</u>	<u>104,637</u>	<u>(111,521)</u>	<u>4,695</u>

These are monies granted to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Merseyside Police Community Cashback - Contribution towards 'LCR Queer Town Hall' project.

ASKPF Digital Connectivity for Community- Contribution towards support VCFSE organisations to improve their public-facing IT facilities.

John Moore Foundation - contributions to our work supporting women asylum seekers.

One Knowsley - grant to deliver community project as part of Knowsley Pride celebrations.

National Lottery - funding to power and expand community focused projects. This includes vital support for LGBTQ+ refugees, people seeking asylum and wider social inclusion activities.

Steve Morgan Foundation - Contribution toward 'Children and Young People's HIV Support Service'.

## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025**

#### **11. Commitments Under Operating Leases**

Financial commitments under non-cancellable operating leases relating to one months notice as per licence agreement at 151 Dale Street L2. Also there is a photocopier agreement for the period of five years.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Premises</b>		
Due within one year	<b>2,126</b>	<b>2,126</b>
<b>Photocopier</b>		
Due within 1 year	1,094	1,094
Due 1 - 2 years	1,094	1,094
Due 2 - 5 years	548	1,642
	<b>2,736</b>	<b>3,830</b>
	<b>4,862</b>	<b>5,956</b>

#### **12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2024: none).

#### **13. Contingent Assets**

The charitable company did not have any contingent assets as at 31st March 2025.

At 31st March 2024 they owned 2/3rds of the land and property Bellart How Farm, which was sold during the year to 31st March 2025.

#### **Contingent Liabilities**

The charitable company did not have any contingent liabilities as at 31st March 2025 (2024: none).

#### **14. Guarantees**

As at 31st March 2025, 12 Members had given a guarantee of £10 each in the event of the charitable company winding-up; total £120 (2024: 6 members, total: £60).



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