

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
ROY WOODWARD EDUCATIONAL FOUNDATION**

Copia Wealth & Tax Limited
Chartered Accountants
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

ROY WOODWARD EDUCATIONAL FOUNDATION

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

ROY WOODWARD EDUCATIONAL FOUNDATION

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Foundation are the provision of charitable benefits for, first, King Charles I School, and then its existing and former students. The Trustees continue to work closely with the School in order to find the best ways to satisfy these objects. There is regular communication with the Head of the School and the CEO of The Four Stones Multi-academy Trust, of which the School is part, the Head attending Trustees' meetings to give reports and recommendations to the Trustees. One of the Trustees is also a Trustee of the Four Stones Multi-academy Trust and another is a Governor of the School's Local Governing Body (to be re-named Local Academy Board). There is also close liaison with the Old Carolian Association, an association of former students of the School, of which some of the Trustees are themselves members.

All charitable activities focus on the objects and are undertaken to further charitable purposes for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

"Normal service was resumed" during the year with the funding of the Astro turf sinking fund, the swimming pool sinking fund, student grants and a substantial grant to the School.

FINANCIAL REVIEW

Investment policy and objectives

The Foundation's Funds are invested with COIF. Investment performance is reviewed by the Trustees at their quarterly meetings following receipt of the COIF Quarterly Reports. Annually the Trustees meet with representatives of COIF to review the investment position, to consider income requirements and to agree investment objectives for the forthcoming year.

In line with the overall economic climate and its effect on Stock Markets round the world, the capital value of the investments has struggled to make much headway, being slightly down over the year. However, income has stayed steady and increased by approximately £1,000. During the year discussions have taken place with the Foundation's co-owners regarding the land at Hoo Farm exploring development options. These will be pursued over the next twelve months.

Reserves policy

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level which will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities for a period of at least six months while consideration is given to ways in which additional funds may be raised.

Reserves at the year end were £47,078 (2022: £35,153), as against the projected level of £30,000. The trustees propose releasing the excess of £17,078 in 2023/24.

FUTURE PLANS

The Trustees are concerned that the level of grant applications has not returned to pre-Covid numbers and are seeking ways with the Head to expand the publicity and marketing to students of the availability of grants. They are also exploring the use of electronic forms via the School website to make these more accessible and easier to use.

In addition, the Trustees will in 2023/24 be looking at possible ways to provide funding towards improving School buildings on the the Hillgrove site.

ROY WOODWARD EDUCATIONAL FOUNDATION

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Foundation was established by a charitable trust deed on 2 March 1979. The funds, which are part of the permanent endowment of the Foundation, derived from the estate of Richard Roy Woodward deceased under the provision of his Will.

There are six trustees, one ex officio who is the eldest lineal descendant for the time being alive of the late Derek Woodward. The other five trustees are appointed by the trustees and the Governors for the time being of King Charles I School Foundation. The trustees are responsible for running the Foundation and employ a legally qualified Clerk who deals with day to day management issues. Mr N E Broadfield is Chairman of the trustees.

The trustees meet regularly once each quarter or more frequently as circumstances or needs require.

All the trustees serving during the year are listed above.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1087756

Principal address

Adam House
Birmingham Road
Kidderminster
Worcestershire
DY10 2SH

Trustees

Mrs L Glencairn-Campbell
Mr M A Hobson
Mr N E Broadfield
Mr A J Neal
Mr S J Wyer
Mr J Douglas

The Clerk to the Trustees is Miss Rachel Summers.

Independent Examiner

Mr Anthony Lee Morris FCCA
Copia Wealth & Tax Limited
Chartered Accountants
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

Solicitors

Mfg Solicitors LLP
Adam House
Birmingham Road
Kidderminster
Worcestershire
DY10 2SH

Bankers

National Westminster Bank Plc
24 High Street
Kidderminster
Worcestershire
DY10 2DL

ROY WOODWARD EDUCATIONAL FOUNDATION

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on 31 July 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'N E Broadfield', written over a horizontal line.

Mr N E Broadfield - Trustee

**Independent Examiner's Report to the Trustees of
Roy Woodward Educational Foundation**

Independent examiner's report to the trustees of Roy Woodward Educational Foundation

I report to the charity trustees on my examination of the accounts of Roy Woodward Educational Foundation (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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 applicable 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.

Anthony Lee Morris

Mr Anthony Lee Morris FCCA

Copia Wealth & Tax Limited
Chartered Accountants
8 Pendeford Place
Pendeford Business Park
Wobaston Road
Wolverhampton
WV9 5HD

31 July 2023

ROY WOODWARD EDUCATIONAL FOUNDATION

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Investment income	2	<u>61,735</u>	<u>-</u>	<u>61,735</u>	<u>60,366</u>
EXPENDITURE ON					
Charitable activities	3				
Educational support		<u>12,810</u>	<u>-</u>	<u>12,810</u>	<u>91,726</u>
Net gains/(losses) on investments		<u>-</u>	<u>(113,292)</u>	<u>(113,292)</u>	<u>175,051</u>
NET INCOME/(EXPENDITURE)		48,925	(113,292)	(64,367)	143,691
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>37,653</u>	<u>2,106,320</u>	<u>2,143,973</u>	<u>2,000,282</u>
TOTAL FUNDS CARRIED FORWARD		<u>86,578</u>	<u>1,993,028</u>	<u>2,079,606</u>	<u>2,143,973</u>

The notes form part of these financial statements

ROY WOODWARD EDUCATIONAL FOUNDATION

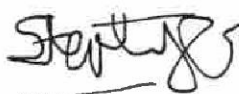
**Balance Sheet
31 MARCH 2023**

	Notes	Unrestricted funds £	Endowment funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	7	-	1,993,028	1,993,028	2,095,294
CURRENT ASSETS					
Debtors	8	740	-	740	1,327
Cash at bank		91,653	-	91,653	52,737
		<u>92,393</u>	<u>-</u>	<u>92,393</u>	<u>54,064</u>
CREDITORS					
Amounts falling due within one year	9	(5,815)	-	(5,815)	(5,385)
NET CURRENT ASSETS		<u>86,578</u>	<u>-</u>	<u>86,578</u>	<u>48,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,578</u>	<u>1,993,028</u>	<u>2,079,606</u>	<u>2,143,973</u>
NET ASSETS		<u>86,578</u>	<u>1,993,028</u>	<u>2,079,606</u>	<u>2,143,973</u>
FUNDS	10				
Unrestricted funds:					
General Fund				47,078	35,153
Astro Turf Replacement Fund				10,000	-
School's Swimming Pool Fund				5,000	2,500
Educational Support Fund				24,500	-
				<u>86,578</u>	<u>37,653</u>
Endowment funds:					
Endowment Funds - At Cost				971,933	971,933
Investment Revaluation Reserve				1,021,095	1,134,387
				<u>1,993,028</u>	<u>2,106,320</u>
TOTAL FUNDS				<u>2,079,606</u>	<u>2,143,973</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2023 and were signed on its behalf by:

N E Broadfield

Mr N E Broadfield - Trustee



Mr S J Wyer - Trustee

The notes form part of these financial statements

ROY WOODWARD EDUCATIONAL FOUNDATION

Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are amounts which have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Fixed assets investments are stated at market value at the balance sheet date.

All gains and losses are taken to the statement of financial activities as they arise. Realisable gains and losses are calculated as the difference between the market value at the year end and opening market value. The value of shares can decrease as well as increase; hence the amount disclosed in the balance sheet may not represent that which may be received on any subsequent disposal.

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	443	442
Income from listed investments	60,931	59,916
Interest receivable	361	8
	<hr/>	<hr/>
	61,735	60,366
	<hr/>	<hr/>

ROY WOODWARD EDUCATIONAL FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Educational support	<u>3,400</u>	<u>9,410</u>	<u>12,810</u>

4. GRANTS PAYABLE

	2023 £	2022 £
Educational support	<u>3,400</u>	<u>83,850</u>

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
King Charles 1 School	<u>-</u>	<u>80,000</u>

During the year grants were awarded to 19 individuals. Although no grants were paid to the School during the year, the Balance sheet does refer to £34,500 of funds which were not only designated, but actually paid across subsequent to the year end date.

5. SUPPORT COSTS

	Governance costs £
Educational support	<u>9,410</u>

Support costs, included in the above, are as follows:

Governance costs

	2023 Educational support £	2022 Total activities £
Accountancy	2,130	2,047
Clerks fees and disbursements	4,805	4,800
Trustee indemnity insurance	1,127	1,029
Other legal fees	<u>1,348</u>	<u>-</u>
	<u>9,410</u>	<u>7,876</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

ROY WOODWARD EDUCATIONAL FOUNDATION

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustee indemnity insurance paid by the Foundation in the year totalled £1,127 (2022: £1,029).

7. FIXED ASSET INVESTMENTS

	Land at Hoo Farm £	COIF Property Fund Units £	COIF Charities Investment Fund £	Totals £
MARKET VALUE				
At 1 April 2022	87,500	308,017	1,699,777	2,095,294
Additions	-	-	11,026	11,026
Revaluations	-	(48,867)	(64,425)	(113,292)
At 31 March 2023	87,500	259,150	1,646,378	1,993,028
NET BOOK VALUE				
At 31 March 2023	87,500	259,150	1,646,378	1,993,028
At 31 March 2022	87,500	308,017	1,699,777	2,095,294

The analysis of investment assets is detailed below.

Cost or valuation at 31 March 2023 is represented by:

	Land at Hoo Farm £	COIF Property Fund Units £	COIF Charities Investment Fund £	Totals £
Valuation in 2023	-	(48,867)	(64,425)	(113,292)
Valuation in 2022	-	40,010	135,041	175,051
Valuation in 2021	-	(6,055)	267,970	261,915
Valuation in 2020	-	(7,384)	(42,404)	(49,788)
Valuation in 2019	-	3,466	97,945	101,411
Valuation in 2018	74,790	3,733	21,760	100,283
Valuation in 2017	-	(4,049)	176,838	172,789
Valuation in 2016	-	8,422	(52,504)	(44,082)
Valuation in 2015	-	15,547	104,093	119,640
Valuation in 2014	-	(8,957)	306,125	297,168
Cost	12,710	263,284	695,939	971,933
	87,500	259,150	1,646,378	1,993,028

Historical cost:

	At 31 March 2023 £	At 31 March 2022 £
Land at Hoo Farm	12,710	12,710
COIF Property Fund Units	263,284	263,284
COIF Investment Fund Units	695,939	684,913
Total	971,933	960,907

The freehold land at Hoo Farm, Kidderminster represents a one third share in 35.19 acres at probate valuation 19 August 1970. The land has been valued by the trustees at 31 March 2023 at a value of £87,500.

ROY WOODWARD EDUCATIONAL FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. FIXED ASSET INVESTMENTS - continued

The charity holds 87,869.65 Charities Investment Fund Income units and 237,447.48 Property Fund Income units.

The portfolio of COIF investments is split as below, all of which are readily realisable.

	Capital at 31 March 2023 %
UK Equities	8.0
Overseas Equities	63.41
Property / Other assets	15.99
Cash	4.76
Fixed Interest	7.84
	<hr/> 100.0 <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	740	1,327
	<hr/> 740 <hr/>	<hr/> 1,327 <hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	5,815	5,385
	<hr/> 5,815 <hr/>	<hr/> 5,385 <hr/>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Fund	35,153	48,925	(37,000)	47,078
Astro Turf Replacement Fund	-	-	10,000	10,000
School's Swimming Pool Fund	2,500	-	2,500	5,000
Educational Support Fund	-	-	24,500	24,500
	<hr/> 37,653	<hr/> 48,925	<hr/> -	<hr/> 86,578
Endowment funds				
Endowment Funds - At Cost	971,933	-	-	971,933
Investment Revaluation Reserve	1,134,387	(113,292)	-	1,021,095
	<hr/> 2,106,320	<hr/> (113,292)	<hr/> -	<hr/> 1,993,028
TOTAL FUNDS	<hr/> 2,143,973 <hr/>	<hr/> (64,367) <hr/>	<hr/> - <hr/>	<hr/> 2,079,606 <hr/>

ROY WOODWARD EDUCATIONAL FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	61,735	(12,810)	-	48,925
Endowment funds				
Investment Revaluation Reserve	-	-	(113,292)	(113,292)
TOTAL FUNDS	<u>61,735</u>	<u>(12,810)</u>	<u>(113,292)</u>	<u>(64,367)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Fund	9,013	28,640	(2,500)	35,153
School's Swimming Pool Fund	60,000	(60,000)	2,500	2,500
	<u>69,013</u>	<u>(31,360)</u>	<u>-</u>	<u>37,653</u>
Endowment funds				
Endowment Funds - At Cost	971,933	-	-	971,933
Investment Revaluation Reserve	959,336	175,051	-	1,134,387
	<u>1,931,269</u>	<u>175,051</u>	<u>-</u>	<u>2,106,320</u>
TOTAL FUNDS	<u>2,000,282</u>	<u>143,691</u>	<u>-</u>	<u>2,143,973</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	60,366	(31,726)	-	28,640
School's Swimming Pool Fund	-	(60,000)	-	(60,000)
	<u>60,366</u>	<u>(91,726)</u>	<u>-</u>	<u>(31,360)</u>
Endowment funds				
Investment Revaluation Reserve	-	-	175,051	175,051
TOTAL FUNDS	<u>60,366</u>	<u>(91,726)</u>	<u>175,051</u>	<u>143,691</u>

ROY WOODWARD EDUCATIONAL FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

12. DESIGNATED FUNDS

The Trustees transfer amounts to designated funds as deemed appropriate by the Trustees at Trustees' meetings.

ROY WOODWARD EDUCATIONAL FOUNDATION

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Rents received	443	442
Income from listed investments	60,931	59,916
Interest receivable	361	8
	<hr/>	<hr/>
	61,735	60,366
Total incoming resources	61,735	60,366
 EXPENDITURE		
Charitable activities		
Grants to institutions	-	80,000
Grants to individuals	3,400	3,850
	<hr/>	<hr/>
	3,400	83,850
 Support costs		
Governance costs		
Accountancy	2,130	2,047
Clerks fees and disbursements	4,805	4,800
Trustee indemnity insurance	1,127	1,029
Other legal fees	1,348	-
	<hr/>	<hr/>
	9,410	7,876
Total resources expended	12,810	91,726
	<hr/>	<hr/>
Net income/(expenditure) before gains and losses	48,925	(31,360)
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(113,292)	175,051
	<hr/>	<hr/>
Net (expenditure)/income	(64,367)	143,691
	<hr/>	<hr/>



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Parties involved with this document

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Wed, 9th Aug 2023 7:19:58 UTC

Party + Fingerprint

Mr Norman E Broadfield - Signer (f955ef9a1aaf3e653cf1f8ca15b47467)

Mr Stephen Wyer - Signer (c80cfa8a82031fda9c326956a6629ae8)

Tony Morris - Signer (2e825d92f2af3745dd62371b53ae84d0)

Audit history log

Date

Action

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Mr Stephen Wyer viewed the envelope. (81.156.188.17)

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Mr Norman E Broadfield viewed the envelope. (86.134.192.16)

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