

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2024  
for  
ROY WOODWARD EDUCATIONAL FOUNDATION**

Copia Wealth & Tax Limited  
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Wolverhampton  
WV9 5HD

**ROY WOODWARD EDUCATIONAL FOUNDATION**

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for the Year Ended 31 March 2024**

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## **ROY WOODWARD EDUCATIONAL FOUNDATION**

### **Report of the Trustees for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Member of the Four Stones Multi-academy Trust and another is a Governor of the School's Local Academy Body. 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**

In addition to their normal grant making activities, the Trustees, being very mindful of the current cost of living crisis, cuts in public funding and other budgetary pressures on families, have been in discussions with the Head of the School to set up a Hardship Fund to assist pupils whose educational chances are presently hampered by these issues. They are working closely with the Head and he, with senior members of his staff, to establish protocols and procedures to administer this to ensure those pupils have their educational chances enhanced. £6,000 has been set aside as an initial reserve into this Fund.

#### **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.

The Foundation's capital has grown in value during the year and its income increased too. The discussions with the Foundation's co-owners to explore the development options in respect of the land at Hoo Farm have continued during the year. The position is complex, but much progress has been made. If the ultimate outcome is successful, this will see an enhancement in the Foundation's capital and a welcome increase in its income. In the meantime, the rent for the land has been increased.

##### **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 £34,196 (2023: £47,078), as against the projected level of £30,000. The trustees propose releasing the excess of £4,196 in 2024/25.

#### **FUTURE PLANS**

The Trustees continue to work with the Head to encourage pupils to come forward with applications for further and other educational grants. They hope too that their plans for the Hardship Fund mentioned above will prove successful. Reference has also been made above to the exploration of obtaining development in due course for the land at Hoo Farm. The possible plans for providing funding towards improving School buildings on the Hillgrove site have been shelved because the Trustees were of the opinion this would have long term disadvantages for their providing for the school and its pupils, both current and former. An informal approach was received from the Trustees of King Charles I Foundation about a possible amalgamation. The Trustees rejected this as they considered it would not be in the best interests of the Foundation.

## **ROY WOODWARD EDUCATIONAL FOUNDATION**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **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.

Two longstanding Trustees, Norman Broadfield and Martin Hobson, retired during the year. Norman had served for many years as Chairman, where he did a tremendous job. He will be sorely missed. Stephen Wyer has taken this role. Advantage was successfully taken of these retirements to find two younger individuals to replace them. The age profile of the Trustees has thereby been reduced as part of succession planning. 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 A J Neal  
Mr S J Wyer  
Mr J A Douglas  
Mr T Gulliver (appointed 20.10.23)  
Miss L R Heath (appointed 15.4.24)

The Clerk to the Trustees is Miss Rachel Summers.

##### **Independent Examiner**

Mr Anthony Lee Morris FCCA  
Copia Wealth & Tax Limited  
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 2024**

Approved by order of the board of trustees on 16 July 2024 and signed on its behalf by:

*Stephen Wyer*

Mr S J Wyer - 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 2024.

**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  
8 Pendeford Place  
Pendeford Business Park  
Wobaston Road  
Wolverhampton  
WV9 5HD

16 July 2024

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Endowment funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Investment income	2	63,411	-	63,411	61,735
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Educational support		102,293	-	102,293	12,810
Net gains/(losses) on investments		-	135,659	135,659	(113,292)
<b>NET INCOME/(EXPENDITURE)</b>		(38,882)	135,659	96,777	(64,367)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		86,578	1,993,028	2,079,606	2,143,973
<b>TOTAL FUNDS CARRIED FORWARD</b>		47,696	2,128,687	2,176,383	2,079,606

The notes form part of these financial statements

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Endowment funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Investments	7	-	2,128,687	2,128,687	1,993,028
<b>CURRENT ASSETS</b>					
Debtors	8	950	-	950	740
Cash at bank		51,972	-	51,972	91,653
		<u>52,922</u>	<u>-</u>	<u>52,922</u>	<u>92,393</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,226)	-	(5,226)	(5,815)
<b>NET CURRENT ASSETS</b>		<u>47,696</u>	<u>-</u>	<u>47,696</u>	<u>86,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,696</u>	<u>2,128,687</u>	<u>2,176,383</u>	<u>2,079,606</u>
<b>NET ASSETS</b>		<u>47,696</u>	<u>2,128,687</u>	<u>2,176,383</u>	<u>2,079,606</u>
<b>FUNDS</b>	10				
Unrestricted funds:					
General Fund				34,196	47,078
Astro Turf Replacement Fund				-	10,000
School's Swimming Pool Fund				7,500	5,000
Educational Support Fund				-	24,500
Hardship Fund				6,000	-
				<u>47,696</u>	<u>86,578</u>
Endowment funds:					
Endowment Funds - At Cost				971,933	971,933
Investment Revaluation Reserve				1,156,754	1,021,095
				<u>2,128,687</u>	<u>1,993,028</u>
<b>TOTAL FUNDS</b>				<u>2,176,383</u>	<u>2,079,606</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:

*Stephen Wyer*

Mr S J Wyer - Trustee

*J Douglas*

Mr J A Douglas - Trustee



## ROY WOODWARD EDUCATIONAL FOUNDATION

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 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

	31.3.24	31.3.23
	£	£
Rents received	503	443
Income from listed investments	61,168	60,931
Interest receivable	1,740	361
	<u>63,411</u>	<u>61,735</u>

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Educational support	92,750	9,543	102,293

### 4. GRANTS PAYABLE

	31.3.24 £	31.3.23 £
Educational support	92,750	3,400
The total grants paid to institutions during the year was as follows:		
	31.3.24 £	31.3.23 £
King Charles 1 School	86,000	-

During the year grants were awarded to 17 individuals.

### 5. SUPPORT COSTS

	Governance costs £
Educational support	9,543

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

#### Governance costs

	31.3.24 Educational support £	31.3.23 Total activities £
Accountancy	2,556	2,130
Clerks fees and disbursements	4,803	4,805
Trustee indemnity insurance	1,235	1,127
Other legal fees	949	1,348
	9,543	9,410

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

Trustee indemnity insurance paid by the Foundation in the year totalled £1,235 (2023: £1,127).

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 7. FIXED ASSET INVESTMENTS

	Land at Hoo Farm £	COIF Property Fund Units £	COIF Charities Investment Fund £	Totals £
<b>MARKET VALUE</b>				
At 1 April 2023	87,500	259,150	1,646,378	1,993,028
Revaluations	-	(13,368)	149,027	135,659
At 31 March 2024	87,500	245,782	1,795,405	2,128,687
<b>NET BOOK VALUE</b>				
At 31 March 2024	87,500	245,782	1,795,405	2,128,687
At 31 March 2023	87,500	259,150	1,646,378	1,993,028

The analysis of investment assets is detailed below.

Cost or valuation at 31 March 2024 is represented by:

	Land at Hoo Farm £	COIF Property Fund Units £	COIF Charities Investment Fund £	Totals £
Valuation in 2024	-	(13,368)	149,027	135,659
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	-	6,590	410,218	416,808
Cost	12,710	263,284	695,939	971,933
	87,500	245,782	1,795,405	2,128,687

Historical cost:

	At 31 March 2024 £	At 31 March 2023 £
Land at Hoo Farm	12,710	12,710
COIF Property Fund Units	263,284	263,284
COIF Investment Fund Units	695,939	695,939
Total	971,933	971,933

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 2024 at a value of £87,500. The portfolio of COIF investments is split as below, all of which are readily realisable.

	Capital at 31 March 2024 %
UK Equities	6.63
Overseas Equities	65.55
Property / Other assets	17.97
Cash	1.62
Fixed Interest	8.23
	100.0

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	950	740

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	5,226	5,815

### 10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	47,078	5,618	(18,500)	34,196
Astro Turf Replacement Fund	10,000	(20,000)	10,000	-
School's Swimming Pool Fund	5,000	-	2,500	7,500
Educational Support Fund	24,500	(24,500)	-	-
Hardship Fund	-	-	6,000	6,000
	86,578	(38,882)	-	47,696
<b>Endowment funds</b>				
Endowment Funds - At Cost	971,933	-	-	971,933
Investment Revaluation Reserve	1,021,095	135,659	-	1,156,754
	1,993,028	135,659	-	2,128,687
<b>TOTAL FUNDS</b>	2,079,606	96,777	-	2,176,383

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	63,411	(57,793)	-	5,618
Astro Turf Replacement Fund	-	(20,000)	-	(20,000)
Educational Support Fund	-	(24,500)	-	(24,500)
	63,411	(102,293)	-	(38,882)
<b>Endowment funds</b>				
Investment Revaluation Reserve	-	-	135,659	135,659
<b>TOTAL FUNDS</b>	63,411	(102,293)	135,659	96,777

# ROY WOODWARD EDUCATIONAL FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 10. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
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
	<u>37,653</u>	<u>48,925</u>	<u>-</u>	<u>86,578</u>
<b>Endowment funds</b>				
Endowment Funds - At Cost	971,933	-	-	971,933
Investment Revaluation Reserve	1,134,387	(113,292)	-	1,021,095
	<u>2,106,320</u>	<u>(113,292)</u>	<u>-</u>	<u>1,993,028</u>
<b>TOTAL FUNDS</b>	<u>2,143,973</u>	<u>(64,367)</u>	<u>-</u>	<u>2,079,606</u>

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

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

### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

### 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 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	503	443
Income from listed investments	61,168	60,931
Interest receivable	1,740	361
	<u>63,411</u>	<u>61,735</u>
<b>Total incoming resources</b>	63,411	61,735
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	86,000	-
Grants to individuals	6,750	3,400
	<u>92,750</u>	<u>3,400</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	2,556	2,130
Clerks fees and disbursements	4,803	4,805
Trustee indemnity insurance	1,235	1,127
Other legal fees	949	1,348
	<u>9,543</u>	<u>9,410</u>
Total resources expended	<u>102,293</u>	<u>12,810</u>
<b>Net (expenditure)/income before gains and losses</b>	(38,882)	48,925
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	135,659	(113,292)
<b>Net income/(expenditure)</b>	<u>96,777</u>	<u>(64,367)</u>



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Mr Joel Douglas - Signer (f9140c7b8a772bec4d2e42b106197fda)

Mr Stephen Wyer - Signer (56d20725b6db768d445daf4ddb15bf6f)

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