

Charity registration number 1136803 (England and Wales)

THE GUYLL-LENG CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

THE GUYLL-LENG CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sarah Aitken Michael A Kayser Carole A Leng James W Leng Dr Clive T Rankin Deborah M Ross Colin Smith Alastair Murray	(Appointed 10 April 2025)
Secretary	Katherine Grandison	
Charity number (England and Wales)	1136803	
Principal address	PO Box 344 Broadway Worcestershire WR11 9GE	
Accountants	Burgis & Bullock 23-25 Waterloo Place Leamington Spa Warwickshire CV32 5LA	
Investment advisors	W1M Investment Management 16 Babmaes Street London SW1Y 6AH	

THE GUYLL-LENG CHARITABLE TRUST

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THE GUYLL-LENG CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the trust ("the objects") remain such charitable purposes as the Trustees from time to time in their discretion think fit and without prejudice to the generality of the foregoing:

- 1.2.1 the advancement of education and training (including sport) amongst children from disadvantaged backgrounds and circumstances.
- 1.2.2 the relief of pain (physical and mental) amongst those suffering from terminal illnesses.
- 1.2.3 the support of members of the armed forces, including those who have served and also those who need support as a result of injuries.
- 1.2.4 the training of guide dogs for the blind or visually impaired; and
- 1.2.5 the advancement of amateur sport, music, arts, culture for all ages, and heritage by such charitable purposes as the trustees see fit.
- 1.2.6 the trustees are unlikely to support research or the administration or support costs of intended recipients.

There was no change to the aims and objectives of the Charity.

In the year under review, the Charity has continued to provide financial support to organisations dealing with the terminally ill, education, youth music training, sporting activities, armed forces personnel and disadvantaged & disabled children.

The trustees have considered the public benefit guidance issued by the Charity Commission and have set out in this report the benefits that the charity activities bring to the wider community.

THE GUYLL-LENG CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Achievements and performance

A summary of the principal work carried out by the Trustees of the Charity in the year was:

- Four formal Trustee meetings were held during the year. In addition, there continued to be numerous informal meetings together with work streams to identify potential new programmes.
- The Trustees also continued with their reviews of the work of several of its grant recipients, including personal visits.
- The Trustees continued with the development of the bursary schemes established with Hartpury College and with the National Youth Orchestra. The second year of a 3-year program established with St. Andrews Youth Club focussed on 'home' budgeting and cooking was approved. A sports facility for the use of serving members of the Army was also approved. This will be a one-off project, of which two-thirds of its funding occurred in this year under review with the balance due in 2025/26. Also approved was a sports program for retired injured members of the Armed forces. These initiatives continue to illustrate the work of the Trustees in delivering the aims and objectives of the Charity.
- During the year under review, 74 unsolicited applications were received. All were analysed and formally reviewed by the Trustees with 5 being supported.

Financial review

- During the year total donations of £757,762 were received.
- Investment income was £52,348.
- The total value of grants awarded in the year was £960,854
- Year end net funds were £2,926,884 which is in line with the reserves policy as outlined below.

Plans for future periods

The Trustees operate a rolling review of the aims, objectives and performance of the Charity. Included is the Trustee membership, the Charity's grant program, financial resources required to meet its grant program and the principles of its investment management. A summary outcome of this review over the past two years included: -

- The appointment of Alastair Murray as new Trustee.
- The appointment of new investment managers.
- A review and agreement for a new investment management strategy.
- The Charity's financial reserves should meet, at any time, 3-5 years of planned grants.
- Confirmation that the GLCT's larger charities continue to perform within their agreed objectives.
- That the annual costs of operating the GLCT Charity, is kept within 1.5% of its financial resources.
- Confirmation from the Founding Trustees that they will continue to support the Charity.

The conservative investment policy would have assisted the Charity to withstand the financial market volatility in the final quarter of the year, which the Trustees consider could have been a valuation risk had we needed to sell investments.

The sole source of funding of the charity continues to be donations personally made by the Founding Trustees.

THE GUYLL-LENG CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Structure, governance and management

The Gyll-Leng Charitable Trust is a registered charity, number 1136803, and is constituted under a trust deed.

To bring additional financial knowledge and experience related to the youth community, the Trustees intend to appoint Alastair Murray, as a Trustee. As a partner of UNW, the Independent Examiners to the Charity, the Trustees agreed to avoid any potential conflict of interest, UNW should stand down. As a result, the Trustees also agreed to the appointment of Burgis & Bullock as the new Independent Examiners. Mr. Murray was subsequently appointed a Trustee of the Charity at its meeting on 10th April 2025.

Further recruitment and induction of new trustees will be considered as and when the need arises.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Sarah Aitken

Michael A Kayser

Carole A Leng

James W Leng

Dr Clive T Rankin

Deborah M Ross

Colin Smith

Alastair Murray

(Appointed 10 April 2025)

Katherine Grandison - Charity Secretary

The management of the Charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The Trustees' report was approved by the Board of Trustees.

Michael Kayser

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Michael A Kayser

Trustee

16 Oct 2025

Date:

THE GUYLL-LENG CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUYLL-LENG CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of The Gyll-Leng Charitable Trust (the Charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

W A Hubbard

Burgis & Bullock

Wende Hubbard FCCA

23-25 Waterloo Place

Leamington Spa

Warwickshire

CV32 5LA 16th October 2025

Date:

THE GUYLL-LENG CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	757,762	482,129
Investment income	3	52,348	64,709
Total income		<u>810,110</u>	<u>546,838</u>
Expenditure on:			
Investment management fees	4	13,882	12,086
Charitable activities	5	972,364	305,952
Total expenditure		<u>986,246</u>	<u>318,038</u>
Net (losses)/gains on investments	9	<u>(59,435)</u>	<u>62,925</u>
Net (expenditure)/income and movement in funds		<u>(235,571)</u>	<u>291,725</u>
Reconciliation of funds:			
Fund balances at 6 April 2024		<u>3,162,455</u>	<u>2,870,730</u>
Fund balances at 5 April 2025		<u>2,926,884</u>	<u>3,162,455</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE GUYLL-LENG CHARITABLE TRUST

BALANCE SHEET

AS AT 5 APRIL 2025

		2025	2024
	Notes	£	£
Fixed assets			
Investments	11	2,805,525	3,029,717
Current assets			
Debtors	12	3,280	-
Cash at bank and in hand		121,379	135,738
		124,659	135,738
Creditors: amounts falling due within one year	13	(3,300)	(3,000)
Net current assets		121,359	132,738
Total assets less current liabilities		2,926,884	3,162,455
The funds of the Charity			
Unrestricted funds	14	2,926,884	3,162,455
		2,926,884	3,162,455

16 Oct 2025

The financial statements were approved by the Trustees on

Michael Kayser

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Michael A Kayser

Trustee

THE GUYLL-LENG CHARITABLE TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	16		(231,464)		164,091
Investing activities					
Movement in cash held with investors		(181,433)		-	
Purchase of investments		(2,399,411)		(1,427,238)	
Proceeds from disposal of investments		2,745,601		1,193,668	
Investment income received		52,348		64,709	
Net cash generated from/(used in) investing activities			217,105		(168,861)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(14,359)		(4,770)
Cash and cash equivalents at beginning of year			135,738		140,508
Cash and cash equivalents at end of year			121,379		135,738

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

The Gyll-Leng Charitable Trust ('the Charity') is a charity registered in the United Kingdom in England and Wales. The address of the registered office is given in the legal and administrative information page of these financial statements and the principal activities of the charity are given in the trustees' report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Gifts donated in kind are recognised at their fair value at the date of receipt.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs relating to investment managers fees.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 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.

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 payments discounted at a 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 Charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	757,762	482,129

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	50,214	26,863
Interest receivable	2,134	37,846
	<u>52,348</u>	<u>64,709</u>

4 Expenditure on investment management costs

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment management	13,882	12,086

5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Bank charges	420	490
Trustee expenses	432	437
Professional fees	4,140	3,000
Postage	-	395
Foreign Exchange	6,518	-
	<u>11,510</u>	<u>4,322</u>
Grant funding of activities (see note 6)	960,854	301,630
	<u>972,364</u>	<u>305,952</u>
Analysis by fund		
Unrestricted funds	<u>972,364</u>	<u>305,952</u>

Included within professional fees are fees for the Independent Examination of £3,900 (2024: £3,000)

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

6 Grants payable

	Total 2025 £	Total 2024 £
Grants to institutions:		
The National Youth Orchestra of Great Britain	110,000	95,000
Hartpury College	129,630	75,000
HQ Hereford Garrison	573,850	73,850
Active Learning - Rycote	-	12,500
Royal Hospital Chelsea	127,774	1,750
Other	19,600	43,530
	<u>960,854</u>	<u>301,630</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The Charity had no employees in the year (2024: nil).

9 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(120,362)	63,050
Sale of investments	60,927	(125)
	<u>(59,435)</u>	<u>62,925</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

11 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 6 April 2024	2,135,179	894,538	3,029,717
Additions	2,399,411	(1,790,702)	608,709
Valuation changes	(120,362)	-	(120,362)
Investment management fees	-	(13,882)	(13,882)
Cash held for reinvestment	-	101,343	101,343
Withdrawal		(800,000)	(800,000)
Disposals	(1,884,674)	1,884,674	-
	<u>2,529,554</u>	<u>275,971</u>	<u>2,805,525</u>
At 5 April 2025	2,529,554	275,971	2,805,525
Carrying amount			
At 05 April 2025	<u>2,529,554</u>	<u>275,971</u>	<u>2,805,525</u>
At 05 April 2024	<u>2,135,179</u>	<u>894,538</u>	<u>3,029,717</u>

Included within fixed asset additions are £608,709 of shares donated to the charity in the year.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Accrued income	<u>3,280</u>	<u>-</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>3,300</u>	<u>3,000</u>

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 5 April 2025 £
General funds	3,162,455	810,110	(986,246)	(59,435)	2,926,884
	=====	=====	=====	=====	=====
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 5 April 2024 £
General funds	2,870,730	546,838	(318,038)	62,925	3,162,455
	=====	=====	=====	=====	=====

15 Related party transactions

During the year donations of £757,762 (including Gift Aid) were received from trustees of the Charity (2024: £482,129).

16 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(235,571)	291,725
Adjustments for:		
Investment income recognised in statement of financial activities	(52,348)	(64,709)
(Gain)/loss on disposal of investments	(60,927)	125
Fair value gains and losses on investments	120,362	(63,050)
Movements in working capital:		
(Increase) in debtors	(3,280)	-
Increase in creditors	300	-
	=====	=====
Cash (absorbed by)/generated from operations	(231,464)	164,091
	=====	=====

THE GUYLL-LENG CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

17 Analysis of changes in net funds

The Charity had no material debt during the year.



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Parties involved with this document

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Thu, 16th Oct 2025 12:46:58 BST	Michael Kayser - Signer (01fb0a68fca59a4574a0a3844814862d)
Thu, 16th Oct 2025 12:55:06 BST	Wende Hubbard - Signer (b8152b9db27a8226e03712712609809e)

Audit history log

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