
LINKS INTERNATIONAL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

LINKS INTERNATIONAL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 10
Independent auditors' report on the financial statements	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 32

LINKS INTERNATIONAL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

P Moore, Chair
G Jones, Treasurer
A King
D Kirby
B Ansell
B Gisbey
E Gladwell

Charity registered number

1168872

Principal office

P O Box 198
Littlehampton
West Sussex
BN16 3UQ

Independent auditors

Baldwin Scofield Ltd
Chartered Accountants
Statutory auditors
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Bankers

Lloyds Bank plc
1 Silver Street
Enfield
EN1 3EE

Solicitors

Swaby, Clerk and Norris
16-21 Waking Road
Barking
Essex
IG11 8QN

LINKS INTERNATIONAL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 January 2023 to 31 December 2023. The Trustees confirm that the Annual report and financial statements of the charitable incorporated organisation comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

● Policies and objectives

The charitable objects of the charity are:

- (1) To advance the Christian faith;
- (2) To relieve persons who are in conditions of need, financial hardship or sickness;
- (3) To advance education;
- (4) To promote sustainable development by:
 - (a) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities; and
 - (b) the promotion of sustainable means of achieving economic growth and regeneration.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

• Strategies for achieving objectives

Links' vision is to connect people, confront poverty and create potential. We do this by working together with key nationals and partners around the world, focusing on the five areas of Faith; Health; Business; Education; and Justice.

Faith

Our Christian faith underpins all of the work that we do, and we believe that international development is the logical outworking of the Christian message of God's restoration of all things through the finished work of Christ. We carry out extensive work around the areas of church partnerships, starting new faith communities and raising-up leaders.

Health

Links Community Healthcare (CHC) provides preventative health training to teams of volunteer CHC workers throughout the majority-world, working in slums, tribal communities and rural areas with limited medical facilities. Our SHINE programme comprises sanitation, hygiene, immunisation, nutrition and education, which eliminates many of the problems faced by the majority-world. A significant number of our other projects also have a direct impact on healthcare, whether these are agricultural projects, clean water projects, latrines providing greater sanitation or clinics meeting the needs of communities.

Business

Through business development, whether on a micro or macro level, Links has seen many tens of thousands of families come out of extreme poverty through training and micro-loan systems. Links also facilitates the development of income-generating projects to empower organisations in the majority world to raise much needed funds to cover their core costs, thus freeing them from the tyranny of having to constantly rely on funds being raised from the so called 'developed' world. Links has a strong portfolio of business development training resources for both loan recipients and micro-finance management committees.

Education

Links' education branch seeks to empower our partners around the world to provide innovative forms of education, from schooling to training and teaching in business, health, leadership and a range of sociological, political and theological issues.

Justice

Some of the key areas that we focus on are racial and gender equality, children's rights and protection, developing local justice systems, awareness of dangers, such as the predatory nature of people traffickers and dismantling cultural norms that contradict the culture of the Kingdom of God. We believe that as we work together, we can bring holistic solutions to the problems caused by poverty throughout the majority-world.

Achievements and performance

• Public benefit

The Trustees regularly consider and review the public benefit arising from the activities of the Charity. Their focus remains on maximising public benefit by supporting those in need, disadvantaged or economically deprived. The activities of Links International bring significant public benefit. Details of our particular projects and activities are best described on our website www.links.charity. The Trustees confirm that they have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

● Introduction

2023 was an exciting year for Links, with new partners, projects and team and trip opportunities around the world. We were able to continue developing our strategic work around the world, with significant development to our operations on the continent of Africa and Latin America, alongside renewed connections in the Far East and training opportunities visits to The Middle East too.

Our church and corporate partnerships in the UK have continued to grow, providing new strategic connections both at home and with our growing networks internationally

With the ongoing economic crisis that the UK has been experiencing, our main challenge continues to be funding the core costs of running the charity. The vast majority of these costs are operational, with a very small percentage going towards administrative costs.

We continue to strengthen our fundraising output and effort. In 2023 we carried out two specific campaigns to raise funds to cover both the Healthcare and Justice elements of Links' work. Also following a role restructure the CEO subsumed the fundraising responsibilities, freeing up funding from that role and significantly increasing the activity through direct engagement with their relational connections.

Links' infrastructure and spending are kept to a minimum and we were very grateful to receive a legacy, which strengthened our reserves. We have also made significant changes within the area of our administrative charges for various services that we run, having not reviewed or increased these for approximately 20 years. These changes have significantly improved our ability to cover our running costs.

Funding for our projects continues to remain strong and interest in our work continues to grow.

Our Act4You service has also continued to grow with new projects, corporate and church partnership, alongside growing input with networks such as Pioneer International, and individuals supported to make an impact around the world.

● Review of the year

We have continued to support and invest in our partnership with organisations overseas in over 40 different countries, and also here within the UK, throughout the year through:

- Team trips to provide training and support to overseas partners
- Provision of strategic resources
- Training, preaching and teaching
- Appeals and campaigns
- Administrative support and project consultancy
- Assistance in strategic policies for mission and development involvement

● Staff team

The Links staff team continues to develop with greater interaction and synergy now that there is a stronger rhythm of hybrid working, both office-based and also utilising technology to have the flexibility for home and distance working.

We have also been working towards developing a fully running Africa Regional Hub in Kenya and our CEO and Africa Regional Director are both carrying out all of the necessary due diligence and developing business plans for this centre and the ways that it will be impacting our partners across the continent.

The team consistently goes over and above in their work and carries the heart and ethos of Links to change lives and transform communities.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

• Overseas trips

In 2023 we were able to carry out trips to many communities around the world, delivering training in our core areas of Business Development, Healthcare, Education, Leadership development, and Justice issues - such as racial and gender equality, and also basic agricultural development.

Alongside this practical work, we have also provided a great deal of input, speaking and teaching in churches, seminars and conferences around the world. Links has also had the privilege of being able to facilitate team and trip experiences for UK churches. We also continue to utilise technology to carry out digital training for partners across the world.

March

Uganda – Joe Gisbey (CEO) and Sam Walker African Region Director (ARD) carried out business training and leadership development.

Kenya – Sam Walker visited partners around the country providing project consultancy and training. Sam also carried out a site visit of a potential new site for Links' African base.

April – May

Pakistan – Joe Gisbey was able to visit partners in Lahore and Islamabad, to carry out training in the areas of micro-enterprise development and to also carry out ongoing risk assessments and due diligence on project progress.

June – July

Uganda – Sam Walker carried out business training and leadership development.

Kenya – Sam Walker visited partners around the country providing project consultancy and training. Sam also carried out a site visit of a potential new site for Links' African base.

August

UK - Sam Walker visited from Malawi and took part in church events and conferences, promoting the work of Links International

October

Dubai - Joe Gisbey and Sam Walker took part in a training conference for Pioneer International, bringing together partners from Southern Asia (India, Sri Lanka, Nepal, Pakistan)

Thailand - Joe Gisbey and Sam Walker visited partners in Chaing Mai and carried out project consultancy and training sessions

December

UK – Visit from Links USA team and Links Africa Regional Director for planning and strategy sessions.

Colombia - Joe Gisbey visited partners in Colombia, carrying out training and site visits of projects.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

● Projects

Our aim is that all of the projects that Links initiates will be either self-sustaining or working towards that goal. We also ensure that our projects are holistic, empowering and create an income stream for our partners.

Working both with targeted funds from partners and general funds, in 2023 we have been able to support a range of projects. These included works aimed at:

- Providing aid and relief work in Colombia, India, Sri Lanka and Pakistan
- Solar Farming in Malawi
- Healthcare and sanitation projects, including pit latrines, water filtration and bore hole wells in Africa and India
- Training of voluntary healthcare workers
- Provision of safe water supply in various nations
- Malaria prevention
- Agricultural/ livestock initiatives
- Sustainable transport for village teams
- Medium-size business start-ups to provide employment and income streams for partners

Alongside these we were also able to fund new micro-enterprise projects in Uganda, Kenya, India, Malawi and Zambia, alongside maintaining the value of existing micro business funds (in response to high local inflation) and to encourage more growth in successful micro businesses.

● Act4You

Under our Act4You initiative, the number of accounts managed by Links has again increased. By the end of the year, we were handling a total of 143 active accounts and 107 account holders, covering more than 30 different countries. The accounts serve a wide range of clients from individuals to businesses and organisations involved in charitable work around the world, as well as offering governance and consultancy services where required. Due to the growing demands and wanting to ensure that we are carrying out sufficient due diligence and providing an excellent service we have increased the charges on these accounts to ensure ongoing sustainability and excellent governance.

● National offices

Relationships with the Links USA office remain strong and together we collaborate on several projects and initiatives around the world. We have also carried out significant work this year to develop our Africa-based regional office to better serve our partners throughout the continent. Looking forward we are investigating the potential of a Latin American and Asian regional base.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

• Communications

In 2022 we made the decision to send out our annual review/ update magazine as a digital download, rather than sending physical copies. This was driven both by our desire to be more ecologically responsible, and also recognising that this would be far more cost-effective. It was very well received, and we have repeated this method for 2023.

We have also continued to send out both a video and written monthly e:link, which has been a very successful way of keeping our partners up to date with news and developments. Both the e:link and e:magazine are sent on request and without charge to around 3,500 households in the UK and overseas.

The monthly email newsletter (e:Link) is currently distributed to approximately 1,500 recipients. This has proved to be popular and is a good way of increasing traffic to our website.

• Fundraising

We had another successful year in the area of sponsored events with participants raising both funds and awareness through events such as the London Marathon. We also saw an increase in individuals taking the initiative in setting up their own fundraising ideas such as sponsored runs, walks, quizzes and cake sales.

Several new church and corporate partnerships were also established.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• Reserves policy

.The Trustees aim to maintain an ongoing reserve within general unrestricted funds of six months of usual operating costs. At present reserves are in excess of this and the trustees are considering various strategic options for the long-term use of some of these funds to ensure the most effective return on investments to secure the future activities of the charity.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

• Results

Total incoming resources for the year were £1,526,060 (2022 - £1,453,310). Outgoing resources were £1,525,141 (2022 - £1,549,735). This resulted in a surplus for the year of £919 (2022 - £96,425 deficit).

The Trustees note that the change from a deficit in 2022 to a small surplus in 2023 was largely due to a significant legacy received in the year. The Trustees are aware that legacy income is, by its nature, an irregular source of income and continue to take account of the present economic state of the UK which, amidst high increases in the cost of living, is creating pressure on regular donations, as is the case with many charities, when overseeing the financial affairs of the charity.

As at the year end, the charity had total funds of £981,724 (2022 - £980,805) of which restricted funds, held separately in a dedicated bank account, represented £690,682 (2022 - £774,245).

• Financial risk management objectives and policies

The Trustees review their assessment of the major risks to which the Charity is exposed on a regular basis each year or when circumstances significantly change, if earlier. These risks include the dangers that can arise from working in potentially hostile settings. As such, we have developed policies and procedures to mitigate against such risks, including dynamic risk assessments, anti-terrorism, fraud and money laundering policies etc. Our procedures, policies and systems are reviewed at least annually to mitigate against the various risks.

• Investments

The level of investments and their location are reviewed at least annually or when any significant income is received.

• Payments to Trustees

There were no remunerative payments to Trustees; only expenses incurred by Trustees related to attending board meetings.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

● Constitution

The Charity is established as a charitable incorporated organisation (CIO) and is governed by a constitution, the current version of which was adopted on 23 August 2016 on the incorporation of the Charity. The Charity is registered with the Charity Commission for England and Wales.

The governance of the Charity rests with the Board of Trustees. The Trustees are the persons with the general control and management of the administration of the Charity. The Trustees carry the overall responsibility for the Charity including its financial stability and the implementation of its charitable aims and objectives. Strategic decisions as to the aims, activities, planning and budgets of the Charity are made by the Trustees. The Board meets at least four times per year.

The constitution provides that there must be at least three Trustees but does not specify an upper limit on the size of the Board. In practice, the Charity seeks to operate within the range of six to twelve Trustees at any time. Appointment of Trustees is governed by the constitution. Every Trustee is appointed for a term of three years by way of a resolution passed by the Board. In selecting individuals for appointment as Trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the Charity. The Chief Executive is responsible for coordinating the induction of new Trustees, together with the Chair. Day-to-day management of the Charity is delegated to the staff team, via the Chief Executive.

The Charity has informal connections to Links USA, a US-based entity, operating under the "Links International" banner, which operates autonomously. Though it is a separate entity, Links USA works in relationship with the 'Head Office' in the UK, holding to Links' vision, mission, ethos and values, following the Charity's methods, branding and also utilising Links' training resources and operational models. The Charity does not have a trading subsidiary.

Plans for future periods

Links continues to grow, building capacity by developing our internal structures and staff team and also expanding into new regions by creating regional hubs to cascade our work out into the different continents.

Some of the current activities being worked on include:

- Continued development of the African Regional Director role
- Ongoing development of the new Links Africa base
- Begin planning development of Latin American and Asian bases
- Look to recruit a Operations Manager
- Continue to develop new Church and Corporate Partnerships in the UK
- Development of the WorldChangers community of fundraisers and donors
- Development of digital technologies, fully utilise our new website and the new Donorfy database to better serve our clients
- Further development of materials and resources in both English and Spanish
- Continued development and improvement of our business development work, both at micro and macro levels
- Continued development of website and social media communications, including Spanish versions of these
- Developing the area of specific fundraising targets and objectives.

LINKS INTERNATIONAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors


Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Baldwin Scofield Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 7 August 2024 and signed on their behalf by:



P Moore
(Chair of Trustees)

LINKS INTERNATIONAL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINKS INTERNATIONAL

Opinion

We have audited the financial statements of Links International (the 'charity') for the year ended 31 December 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

LINKS INTERNATIONAL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINKS INTERNATIONAL (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINKS INTERNATIONAL (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable incorporated organisation and determined that the most significant are those that relate to the reporting framework in conformity with the requirements of the Charities Act 2011 and the relevant direct and indirect tax compliance regulations in the United Kingdom.

We understood how the charitable incorporated organisation is complying with those frameworks by making enquiries of management to understand how the charitable company maintains and communicates its policies and procedures in these areas and corroborated this by reviewing supporting documentation and minutes of meetings of those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override to be a fraud risk. In addition, we considered the risk of management override by sampling from the entire population of journals, identifying specific transactions which did not meet our expectations based on specific criteria and investigated these to gain an understanding and then agree back to source documentation.

Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved verifying that material transactions were recorded in compliance with Financial Reporting Standards in conformity with the requirements of the Charities Act 2011.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

LINKS INTERNATIONAL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINKS INTERNATIONAL (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Baldwin Scofield Ltd

Chartered Accountants
Statutory auditors
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

7 August 2024

Baldwin Scofield Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

LINKS INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	1,213,653	215,317	1,428,970	1,392,285
Charitable activities	4	-	74,740	74,740	40,369
Other trading activities	5	-	12,449	12,449	18,058
Investments	6	-	9,401	9,401	2,598
Other income	7	-	500	500	-
Total income		1,213,653	312,407	1,526,060	1,453,310
Expenditure on:					
Raising funds		-	14,299	14,299	28,907
Charitable activities	9	1,297,216	213,626	1,510,842	1,520,828
Total expenditure		1,297,216	227,925	1,525,141	1,549,735
Net movement in funds		(83,563)	84,482	919	(96,425)
Reconciliation of funds:					
Total funds brought forward		774,245	206,560	980,805	1,077,230
Net movement in funds		(83,563)	84,482	919	(96,425)
Total funds carried forward		690,682	291,042	981,724	980,805

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

The notes on pages 18 to 32 form part of these financial statements.

LINKS INTERNATIONAL

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	26,178	26,612
Cash at bank and in hand		964,508	962,741
		<u>990,686</u>	<u>989,353</u>
Creditors: amounts falling due within one year	15	(8,962)	(8,548)
Net current assets		<u>981,724</u>	<u>980,805</u>
Total assets less current liabilities		<u>981,724</u>	<u>980,805</u>
Total net assets		<u><u>981,724</u></u>	<u><u>980,805</u></u>
Charity funds			
Restricted funds	17	690,682	774,245
Unrestricted funds	17	291,042	206,560
Total funds		<u><u>981,724</u></u>	<u><u>980,805</u></u>

The financial statements were approved and authorised for issue by the Trustees on 07 August 2024 and signed on their behalf by:



G Jones
(Treasurer)

The notes on pages 18 to 32 form part of these financial statements.

LINKS INTERNATIONAL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(7,634)	(98,977)
Cash flows from investing activities		
Dividends, interests and income from investments	9,401	2,598
Net cash provided by investing activities	9,401	2,598
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	1,767	(96,379)
Cash and cash equivalents at the beginning of the year	962,741	1,059,120
Cash and cash equivalents at the end of the year	964,508	962,741

The notes on pages 18 to 32 form part of these financial statements

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The Charity is established as a charitable incorporated organisation (CIO) and is governed by a constitution, the current version of which was adopted on 23 August 2016 on the incorporation of the Charity. The Charity is registered with the Charity Commission for England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Links International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.3 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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.

2.4 Interest receivable

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.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1,213,653	78,648	1,292,301
Legacies	-	136,669	136,669
	<u>1,213,653</u>	<u>215,317</u>	<u>1,428,970</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	1,283,963	69,891	1,353,854
Legacies	-	17,819	17,819
Grants	-	20,612	20,612
	<u>1,283,963</u>	<u>108,322</u>	<u>1,392,285</u>

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Administration fees received	74,740	74,740

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - Administration fees received	40,369	40,369

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising events	12,449	12,449

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising events	18,058	18,058

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income - bank interest	9,401	9,401

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Investment income (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income - bank interest	2,598	2,598

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other incoming resources	500	500	-

8. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £
Grants to projects	1,297,216	1,297,216

	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Grants to projects	1,281,748	1,281,748

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Direct costs of charitable activities	<u>1,297,216</u>	<u>213,626</u>	<u>1,510,842</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs of charitable activities	<u>1,281,748</u>	<u>239,080</u>	<u>1,520,828</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs	<u>200,690</u>	<u>1,297,216</u>	<u>12,936</u>	<u>1,510,842</u>
	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs	<u>209,541</u>	<u>1,281,748</u>	<u>29,539</u>	<u>1,520,828</u>

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Staff costs	174,079	174,079
Travel costs	3,180	3,180
Regional African Coordinator	6,287	6,287
Other costs	341	341
Telephone and broadband	477	477
Website fees	3,295	3,295
Sundry expenses	35	35
Office rent and costs	7,312	7,312
Insurance	1,101	1,101
Computer and software costs	1,518	1,518
Postage	451	451
Office equipment maintenance	616	616
Photocopier costs	119	119
Africa office administration	1,879	1,879
	<u>200,690</u>	<u>200,690</u>

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2022 £	Total funds 2022 £
Staff costs	173,667	173,667
Travel costs	5,088	5,088
Regional African Coordinator	4,890	4,890
Other costs	428	428
Telephone and broadband	355	355
Website fees	9,037	9,037
Sundry expenses	612	612
Office rent and costs	6,495	6,495
Insurance	3,905	3,905
Computer and software costs	2,246	2,246
Postage	677	677
Equipment maintenance	39	39
Photocopier costs	174	174
Staff training	396	396
Africa office administration	1,532	1,532
	<u>209,541</u>	<u>209,541</u>

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Professional fees	<u>12,936</u>	<u>12,936</u>

	Activities 2022 £	Total funds 2022 £
Professional fees	<u>29,539</u>	<u>29,539</u>

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

11. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	5,400	5,040

12. Staff costs

	2023 £	2022 £
Wages and salaries	163,963	163,673
Social security costs	7,292	7,288
Contribution to defined contribution pension schemes	2,824	2,706
	174,079	173,667

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Direct charitable activities	4	4
Administration	1	1
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

Joe Gisbey is the chief executive and is paid a salary amounting to £45,300 (2022 - £43,971) plus pension contribution benefit amounting to £1,172 (2022 - £1,132). Employment expenses relating to travel costs amounting to a total of £3,157 (2022 - £2,367) were incurred with respect to the chief executive.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

14. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	26,178	26,612
	<u>26,178</u>	<u>26,612</u>

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,020	2,973
Pension contributions payable	542	535
Accruals and deferred income	5,400	5,040
	<u>8,962</u>	<u>8,548</u>

16. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>964,508</u>	<u>962,741</u>

Financial assets measured at fair value through income and expenditure comprise amounts held in bank accounts.

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	206,560	312,407	(227,925)	291,042
Restricted funds				
Africa	34,011	86,183	(85,234)	34,960
Columbia	10,438	91,379	(93,336)	8,481
Europe	340	2,932	(3,272)	-
India	14,469	27,187	(33,661)	7,995
Kenya	24,954	37,350	(36,474)	25,830
Malawi	27,561	110,816	(102,089)	36,288
Mexico	21,615	52,251	(44,650)	29,216
Nepal	13,474	10,897	(13,575)	10,796
Nigeria	2,926	2,308	(2,190)	3,044
Philippines	9,628	84,002	(73,959)	19,671
Sierra Leone	7,097	38,041	(34,955)	10,183
South Africa	73,652	41,311	(40,205)	74,758
Tanzania	1,315	6,879	(8,088)	106
Thailand	40,029	9,643	(18,145)	31,527
Togo	12,982	6,000	(2,040)	16,942
Uganda	43,841	81,576	(95,081)	30,336
UK	44,165	79,025	(79,094)	44,096
Other	3,889	36,011	(35,865)	4,035
General/worldwide	309,394	198,590	(273,911)	234,073
Pakistan	78,465	211,272	(221,392)	68,345
	774,245	1,213,653	(1,297,216)	690,682
Total of funds	980,805	1,526,060	(1,525,141)	981,724

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	305,200	169,347	(267,987)	206,560
Restricted funds				
Africa	13,233	125,629	(104,851)	34,011
Columbia	15,940	102,113	(107,615)	10,438
Europe	55	1,615	(1,330)	340
India	13,260	43,146	(41,937)	14,469
Kenya	25,123	39,560	(39,729)	24,954
Malawi	31,527	114,145	(118,111)	27,561
Mexico	19,278	18,431	(16,094)	21,615
Nepal	15,859	14,355	(16,740)	13,474
Nigeria	803	2,748	(625)	2,926
Philippines	11,989	23,325	(25,686)	9,628
Sierra Leone	3,086	59,485	(55,474)	7,097
South Africa	61,319	47,443	(35,110)	73,652
Tanzania	1,296	404	(385)	1,315
Thailand	44,386	12,122	(16,479)	40,029
Togo	9,282	6,000	(2,300)	12,982
Uganda	49,763	100,917	(106,839)	43,841
UK	38,679	79,916	(74,430)	44,165
Other	4,491	34,676	(35,278)	3,889
General/worldwide	347,464	304,041	(342,111)	309,394
Pakistan	65,197	153,892	(140,624)	78,465
	772,030	1,283,963	(1,281,748)	774,245
Total of funds	1,077,230	1,453,310	(1,549,735)	980,805

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	206,560	312,407	(227,925)	291,042
Restricted funds	774,245	1,213,653	(1,297,216)	690,682
	<u>980,805</u>	<u>1,526,060</u>	<u>(1,525,141)</u>	<u>981,724</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	305,200	169,347	(267,987)	206,560
Restricted funds	772,030	1,283,963	(1,281,748)	774,245
	<u>1,077,230</u>	<u>1,453,310</u>	<u>(1,549,735)</u>	<u>980,805</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	690,682	300,004	990,686
Creditors due within one year	-	(8,962)	(8,962)
Total	<u>690,682</u>	<u>291,042</u>	<u>981,724</u>

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	774,245	215,108	989,353
Creditors due within one year	-	(8,548)	(8,548)
Total	774,245	206,560	980,805

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	919	(96,425)
Adjustments for:		
Dividends, interests and rents from investments	(9,401)	(2,598)
Decrease/(increase) in debtors	434	(1,840)
Increase in creditors	414	1,886
Net cash used in operating activities	(7,634)	(98,977)

21. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	964,508	962,741
Total cash and cash equivalents	964,508	962,741

LINKS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

22. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	962,741	1,767	964,508
Debt due within 1 year	(535)	(7)	(542)
	<u>962,206</u>	<u>1,760</u>	<u>963,966</u>

23. Pension commitments

"The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,824 (2022 - £2,706) An amount of £542 (2022 - £535) was payable to the fund at the balance sheet date and is included in creditors.

24. Related party transactions

The trustees made a decision to engage Leap Fundraising Ltd as an external fundraising consultant having considered a number of options. Ben Ansell, a trustee, is a director of Leap Fundraising Ltd to which an amount of £8,100 (2022: £9,240) was paid during the year for fundraising consultancy services.

Ben Gisbey, a trustee, is the brother of Joe Gisbey who is employed by the charity as the chief executive and as such there is a potential conflict of interest in acting as a trustee which has been disclosed to the trustees.



Issuer

Gareth Jones Compliance Ltd

Document generated

Mon, 2nd Sep 2024 15:08:50 UTC

Document fingerprint

f11089d9e5463a4edeef1d6b9f73e582

Parties involved with this document

Document processed	Party + Fingerprint
Mon, 2nd Sep 2024 15:10:24 UTC	Mr Gareth David Jones - Signer (01ff970649a9b3da584a5ce62e40cdb2)
Mon, 2nd Sep 2024 15:31:23 UTC	Mr Phil Moore - Signer (0faafb0d3e622ea99032d0c246366502)

Audit history log

Date	Action
Mon, 2nd Sep 2024 15:31:24 UTC	Mr Phil Moore viewed the envelope (18.133.233.197)
Mon, 2nd Sep 2024 15:31:23 UTC	This envelope has been signed by all parties (18.133.233.197)
Mon, 2nd Sep 2024 15:31:23 UTC	Mr Phil Moore signed the envelope (18.133.233.197)
Mon, 2nd Sep 2024 15:28:59 UTC	Mr Phil Moore viewed the envelope (18.133.233.197)
Mon, 2nd Sep 2024 15:10:25 UTC	Document emailed to party email (18.169.190.25)
Mon, 2nd Sep 2024 15:10:25 UTC	Mr Gareth David Jones viewed the envelope (2.100.249.242)
Mon, 2nd Sep 2024 15:10:24 UTC	Sent the envelope to Mr Phil Moore for signing (2.100.249.242)
Mon, 2nd Sep 2024 15:10:24 UTC	Mr Gareth David Jones signed the envelope (2.100.249.242)
Mon, 2nd Sep 2024 15:09:24 UTC	Mr Gareth David Jones viewed the envelope (2.100.249.242)
Mon, 2nd Sep 2024 15:09:04 UTC	Document emailed to party email (18.169.53.87)
Mon, 2nd Sep 2024 15:08:52 UTC	Sent the envelope to Mr Gareth David Jones for signing. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:52 UTC	Mr Phil Moore has been assigned to this envelope. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:52 UTC	Mr Gareth David Jones has been assigned to this envelope. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:52 UTC	Envelope generated. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:52 UTC	Document generated with fingerprint f11089d9e5463a4edeef1d6b9f73e582. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:52 UTC	Document generated with fingerprint 0d60f7835a4e4c1605c76759f4abd84f. (18.171.222.38)
Mon, 2nd Sep 2024 15:08:50 UTC	Envelope generated with fingerprint 60957f56ee2632b36abe7701e2a53009 (35.176.231.177)