

Charity registration number 1171863 (England and Wales)

**KIVETON PARK INDEPENDENT ADVICE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

KIVETON PARK INDEPENDENT ADVICE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R P Marsh S Sayles C Parkin
Charity number (England and Wales)	1171863
Principal address	Community Library Wales Road Sheffield South Yorkshire S26 6RB
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP
Bankers	Unity Trust Bank Plc 4 Brindley Place Birmingham B1 2JB

KIVETON PARK INDEPENDENT ADVICE CENTRE

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KIVETON PARK INDEPENDENT ADVICE CENTRE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charities memorandum and articles of association, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects of the CIO are the promotion of any charitable purposes for the benefit of the community in Kiveton Park and District by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

KIVETON PARK INDEPENDENT ADVICE CENTRE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

Much of the centre's core work was focused upon financial hardship as the cost-of-living crisis that has hit our clients. With soaring energy bills and food prices rising we have seen an increase in food bank referrals. Employment, housing, benefit and debt issues dominated our advice this year along with support for the most vulnerable of society in relation to food banks and extra financial help. We have continued to support in-patients in hospital and outpatients at Swallownest Court under the mental health team. We have also continued our Kiveton Park, Dinnington and Maltby drop-in services and appointments at Thurcroft welfare hall and Kiveton Park. We continue to help people over the phone, by email and video call as appropriate. We have continued to be a food bank referrer, referring to New hope food bank, Trussell trust and Kiveton Park community development trust. Our membership of AiR - Advice in Rotherham – continued as before with more members attending this year this has under the circumstances been done remotely. This partnership includes ourselves, Rotherham Citizens Advice, Age UK, Rema, VAR, Clifton Partnership, Apnahaq, Rotherfed, Rotherham Rise, Redcross, Shiloh, Live Inclusive, DWP and RMBC's own Appeals and Advocacy Service as members. This has been vital during the pandemic to keep up with service provision in the area. During the year we dealt with 1022 unique clients, and 2300 enquiries in total. This figure, we feel, reflects the complex nature of issues dealt with by the centre. During the year we achieved positive gains/savings totalling £752,420 for clients. This is aside from the support with food banks housing and employment. It should be noted that these financial outcomes are always based upon actual feedback, and that they are always verified. It is also extremely important to remember that such financial gains are generally retained within the local economy. Of equal importance to us however, and also our clients, are the qualitative benefits that advice interventions tend to bring about. Many clients report reduced levels of anxiety, increased well-being, and also ongoing peace-of-mind in consequence of our support and guidance. Others reported improved levels of confidence in respect of household finances, and a much greater awareness of Financial Capability issues. We continue to see a rise in the percentage of disabled clients we see due to referral from mental health and medical services. During the year much detailed case-work continued to be undertaken in respect of Personal Independence Payments (PIP). This has been made more complicated by delays in assessments due to the pandemic and assessments being completed by telephone. Also support for online claims were stopped when job centres and libraries closed down. Universal Credit being an online only application with no support from the job centre during the pandemic has been challenging but we have continued to see a rise in the need for support with this. We have supported online claims by phone and face to face where possible. Appeal work continues to be a large part of our case load with more and more disability benefits turned down at first instance and on review. We are seeing more and more people in paid work struggling to make ends meet and requesting support with food and bills. We work New Hope food Bank and Kiveton Park Community Development trust to help our clients locally and The Trussell Trust network food bank for further afield. New online referrals for food bank vouchers have been vital in this difficult times and local community support with food support has been gratefully received by our most vulnerable clients. Work around debt issues continued to play a very significant part of our service provision during the year and we continue to help clients with budgeting and creditor negotiations. We have continued to maintain an effective service for clients who are, increasingly, attracted to the centre from throughout the borough. It is clear that referrals are being made in consequence of our reputation, our experience, and our expertise. We have also, increasingly, received enquiries in respect of 'informal' advice from local agencies so that support/guidance can then be delivered to their own service users. Such enquiries tend to be made by telephone or email, and are generally in respect of complicated debt, benefits, or tax credits issues. Whilst this work is outside of the scope of 'normal' service provisions we are always happy to help colleagues within the local sector wherever possible. This has been more vital with people working from home. This does also, we feel, reflect very positively upon the centre as these colleagues do tend to recognise our reputation for the provision of high-quality advice and advocacy services. Feedback has continued to demonstrate that our centre provides high-quality service provisions that are highly-valued by clients, referral partners, funders, and other stakeholders. We have secured funding to continue our work at Swallownest Court Hospital.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

KIVETON PARK INDEPENDENT ADVICE CENTRE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

R P Marsh

S Sayles

C Parkin

The trustees report was approved by the Board of Trustees.

R Marsh

R P Marsh (Sep 1, 2025,

R P Marsh

Trustee

S M Sayles

S M Sayles (Sep 2, 2025,

S Sayles

Trustee

Date:

02 Sep 2025

KIVETON PARK INDEPENDENT ADVICE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIVETON PARK INDEPENDENT ADVICE CENTRE

I report to the trustees on my examination of the financial statements of Kiveton Park Independent Advice Centre (the charity) for the year ended 31 March 2024.

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

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.

Brearley & Co Accountants Limited

Lee Rendle (Sep 2, 2025, 11:19am)

Brearley & Co Accountants Limited

39/43 Bridge Street

Swinton

Mexborough

South Yorkshire

S64 8AP

Date:

02 Sep 2025

KIVETON PARK INDEPENDENT ADVICE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	-	36,308	36,308	-	54,701	54,701
Charitable activities	3	688	-	688	460	-	460
Other income	4	-	(6,576)	(6,576)	-	-	-
Total income		688	29,732	30,420	460	54,701	55,161
Expenditure on:							
Charitable activities	5	-	38,219	38,219	3,784	69,569	73,353
Total expenditure		-	38,219	38,219	3,784	69,569	73,353
Net income/(expenditure)		688	(8,487)	(7,799)	(3,324)	(14,868)	(18,192)
Transfers between funds							
		-	-	-	(25,370)	25,370	-
Net movement in funds		688	(8,487)	(7,799)	(28,694)	10,502	(18,192)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,410	46,960	48,370	30,104	36,458	66,562
Fund balances at 31 March 2024		2,098	38,473	40,571	1,410	46,960	48,370

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

KIVETON PARK INDEPENDENT ADVICE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	114		7,965	
Cash at bank and in hand		42,424		44,086	
		<u>42,538</u>		<u>52,051</u>	
Creditors: amounts falling due within one year	10	(1,967)		(3,681)	
Net current assets			40,571		48,370
			<u><u>40,571</u></u>		<u><u>48,370</u></u>
The funds of the charity					
Restricted income funds	11		38,473		46,960
Unrestricted funds	12		2,098		1,410
			<u>40,571</u>		<u>48,370</u>
			<u><u>40,571</u></u>		<u><u>48,370</u></u>

01 Sep 2025

The financial statements were approved by the trustees on

R Marsh

Ruth Marsh (Sep 1, 2025,

R P Marsh

Trustee

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Kiveton Park Independent Advice Centre CIO is a charity. its registered address is Kiveton Park Library, Wales Road, Kiveton, Sheffield, S266RB

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 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

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

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.

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.

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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. 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 are allocated on the portion of the asset's use.

1.6 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. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Grants	36,308	54,701

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Unrestricted funds		
Investment Income	688	460

4 Other income

	Restricted funds 2024 £	Restricted funds 2023 £
Other income	(6,576)	-

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Wages & Salaries	34,851	61,880
Bank Charges	362	299
Computer costs	230	27,084
Equipment	93	182
Sundry Expenses	722	270
Subscriptions		843
Insurance		263
Payroll Provision		252
Subscription	569	1,473
Telephone	1,185	668
Training		326
Accountancy	1,500	-
Legal & Professional	896	-
	<u>40,408</u>	<u>93,540</u>
Analysis by fund		
Unrestricted funds	-	3,784
Restricted funds	38,219	69,569
	<u>38,219</u>	<u>73,353</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	-
	<u>3</u>	<u>-</u>
Employment costs	2024 £	2024 £
Wages and salaries	32,661	64,811
Social security costs	362	349
Other pension costs	324	4,098
	<u>33,347</u>	<u>69,258</u>

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

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

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	7,965
Prepayments and accrued income	114	-
	<u>114</u>	<u>7,965</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	467	-
Accruals and deferred income	1,500	3,681
	<u>1,967</u>	<u>3,681</u>

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	46,960	29,732	(38,219)	-	38,473
	<u>46,960</u>	<u>29,732</u>	<u>(38,219)</u>	<u>-</u>	<u>38,473</u>
Previous year:					
	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	36,458	54,701	(69,569)	25,370	46,960
	<u>36,458</u>	<u>54,701</u>	<u>(69,569)</u>	<u>25,370</u>	<u>46,960</u>

KIVETON PARK INDEPENDENT ADVICE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 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 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	1,410	688	-	-	2,098
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	30,104	460	(3,784)	(25,370)	1,410
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>



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Parties involved with this document

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Tue, 2nd Sep 2025 11:19:52 BST	Lee Rendle - Signer (c6a87a5bb91282bba7b5286f02d66b37)

Audit history log

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Tue, 2nd Sep 2025 10:53:52 BST	Sent the envelope to Lee Rendle (leerendle@brearleyandco.co.uk) for signing (80.45.139.109)
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