

Company Registration Number - CE016260

Charity Registration Number - 1181650



Loving Humanity

Report and Accounts

31 December 2024

Loving Humanity

Report and accounts for the year ended 31 December 2024

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Loving Humanity
Company Registration Number - CE016260
Charity number - 1181650



Trustees' Annual Report for the year ended 31 December 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 31st December 2024. The trustees have adopted the provisions for the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and administrative details

The legal name of the charity is Loving Humanity

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1181650

The following persons served as Directors, and also as Trustees for the charity, during the year ended 31 December 2024, and on the date the report was approved:-

A.T. Cordle
B.J. Hunt
A.T. Whinney

The principal operating address of the charity is:-

Henley Farmhouse
Henley
Box
Corsham
SN13 8BX

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Independent Examiner:-

Mutu Accountancy Ltd
Unit 1.07 Newark Works
2 Foundry Lane
Bath
England
BA2 3GZ

Objectives and aims

The purposes of the charity as set out in its governing document

Our charity's purposes as set out in the objects contained in the company's articles are:

The purpose of the charity as set out in its governing document is to prevent or relieve poverty or financial hardship and to advance health in relation to the freedom of women, menstruation and incontinence for the public benefit anywhere in the world.

The company was established under the Charities Act 2011. The Trustees have considered the Charity Commission guidance on public benefit from section 17 of the Charities Act 2011 and believe that the work of the charity has directly benefited people as described in this report.



Trustees' Annual Report for the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Jordan

Our micro-factory continues to run efficiently under the management of Ayal Izzat (Messengers of Peace). We continue to employ a caretaker (Sulaiman) and four Iraqi women refugees (Ekhlas Metti, Nidal Salim, Ghaida'a Hikmat and Eman Imad) who make beautiful washable sanitary pads and nappies. Our wages and overheads cost £19,263.90.

This year's distribution is as follows:

- 2,331 pads kits were given to the Iraqi refugees and poor in the vicinity of the church where the project is based by Messengers of Peace.
- 300 nappies and 200 pad kits were given to 'Faith Charity' which works in the Palestinian camp of Ba'qua.
- 1000 pad kits and 775 nappies were taken into Gaza by The Patriarch of Jerusalem. The Patriarch of Jerusalem is the leader of the Greek Orthodox Church of Jerusalem. He is a highly influential religious figure, overseeing the Christian communities in Jerusalem, Palestine and Cyprus. It was a great surprise when he came to our micro-factory in Amman to collect the pad kits himself.
- 1000 pad kits were sent to schoolgirls in Burundi.

We restocked the project with PUL from Turkey this year at a cost of £3,113.98 and thankfully still source the cotton for the inserts from the market in Amman (£3,311.74). Our Jordan project including wages, materials, overheads and shipping to Burundi (£3,112.72) this year cost £29,191.51.

Sierra Leone

In February we donated £2,328 to Re-Evolution to buy 10 new sewing machines and to pay for 3 trainers to help expand the project. In May we bought cotton in Jordan (£413.79) which we then shipped to Sierra Leone (£1105.75). In June we restocked the project with the PUL material from Turkey (£1546) and assisted with tax and clearance costs in Sierra Leone (£600). The women and girls have now made 550 washable pad kits with their target being 1000 in the New Year. Our donation to Re-Evolution in Sierra Leone totalled £5,993.54.

Kenya

Although we are no longer setting up new disposable pad projects, our partners in Kenya continue to manufacture and distribute pads. 'Polycom Girls' in Kibera help 1500 girls every month and 'Free the Girl' in Nakuru help 500 girls.

Gaza

In October we were introduced to Ajyal Foundation <https://ajyalfoundation.org/index.html> who work on the ground in Gaza usually providing education. With the war however they have turned to crisis management. We were researching the possibility of exporting our pad kits from Jordan to Gaza. However, due to the instability and uncertainty of the pad kits making it to their destination, we decided against this strategy. Instead, on the evening of the St Mary's Calne fashion show in aid of Loving Humanity, Amy asked for a one-off donation from the parents to go directly to Ajyal Foundation to enable them to buy packets of sanitary pads in Gaza.

We learnt from Ajyal that the women and girls there are coping by cutting up their tents as the clothes on their back are all they have and therefore are not an option for cutting up to use as pads. Ajyal had a donor to match our donation therefore £1000 was sent to Gaza to help. The cost of a packet of sanitary pads in Gaza is \$3 thus we were able to help them purchase 333 packets of pads.

We also discussed the possibility of creating a washable pad project on the ground in Gaza post war.



Trustees' Annual Report for the year ended 31 December 2024

UK

Our UK overheads remain small with the bulk of our costs being the storage of our disposable pad material in the warehouse in Radstock (£1160.45). The other largest expense being our accountancy costs of £1512. The remainder of our running costs are spent on our newsletter, bank charges, Zoom, website hosting and our JustGiving subscription fees.

Fundraising

On 12th May Rozzie, Cassie, Emily, Amy and Eilidh climbed Ben Nevis and raised a fabulous £6,047 for pads for Gaza. We also received £5,000 from the De Lazlo Foundation and £2,000 from The Albert Van Den Bergh Charitable Trust. St Mary's Calne gave us £2,416 raised from their two fashion shows in 2023 and 2024.

FINANCIAL REVIEW

In 2024 we have seen a decrease in the value of donations received by £11,094.

Donations to third parties, increased from £33,098 to £34,166 in 2024, a movement of £1,068. The majority of the third-party donations went to Messengers of Peace £29,192.

The costs incurred to operate the charity came to £2,772 (2023 £4,854). This resulted in an overall net expenditure of £3,771 in the year compared to expenditure of £3,986 in the previous year. These shortfalls have been covered by the existing reserves of the charity and by the end of 2024 there was a surplus of £10,443 (2023 - £14,214). Reserves are needed to cover the difference between the spending of the charity and income received and to cover any unexpected expenditure.

Due to the reserves held at the end of 2024 and the fundraising in 2025 the trustees are satisfied that the charity is a going concern. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Loving Humanity

Company Registration Number - CE016260

Charity number - 1181650

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described in the Trustees report, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with the Companies Act 2006 and that no member or members have requested an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission.

An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Loving Humanity

Company Registration Number - CE016260

Charity number - 1181650

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006;
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of
- accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;
- have not been prepared in accordance with the methods and principles set out in Statement of Recommended Practice for Accounting and Reporting by Charities.

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.



Emma D'Aubyn FCA BFP
Mutu Accountancy Ltd
Unit 1.03 Newark Works
2 Foundry Lane
Bath
England
BA2 3GZ

30 Sep 2025

This report was signed on

Loving Humanity - Statement of Financial Activities for the year ended 31 December 2024

Company Registration Number - CE016260

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	NOTES	2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations and legacies	3	36,974	-	36,974	48,068
Investments	4	80	-	80	91
Other	5	729	-	729	5,441
8 to 12					
Total income		37,783	-	37,783	53,600
Expenditure on:					
Charitable activities	6	38,782	-	38,782	52,732
Other	7	2,772	-	2,772	4,854
Total expenditure		41,554	-	41,554	57,586
Net income/(expenditure) for the year	8	(3,771)	-	(3,771)	(3,986)
Net income after transfers		(3,771)	-	(3,771)	(3,986)
Net movement in funds		(3,771)	-	(3,771)	(3,986)
Reconciliation of funds:-					
Total funds brought forward		14,214	-	14,214	18,200
Total funds carried forward		10,443	-	10,443	14,214

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

Loving Humanity - Balance Sheet as at 31 December 2024

Company Registration Number - CE016260

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets			
Current assets			
Stocks	11	4,075	7,523
Debtors	8 to 12	145	31
Cash at bank and in hand		9,291	12,720
Total current assets		<u>13,511</u>	<u>20,274</u>
Creditors: amounts falling due within one year	13	<u>(2,768)</u>	<u>(5,760)</u>
Net current assets		10,743	14,514
The total net assets of the charity		<u>10,743</u>	<u>14,514</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted Funds

Restricted Income Funds	14	<u>-</u>	<u>-</u>
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Unrestricted Funds

General Funds	14	<u>10,743</u>	<u>14,514</u>
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Reserves	14	<u>-</u>	<u>-</u>
Total charity funds		<u>10,743</u>	<u>14,514</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

**Approved by the board on
And signed on it's behalf by:**

Adele Cordle

A.T. Cordle, Trustee
DATE

30 Sep 2025

Notes to the Accounts

1 Accounting policies

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

8 to 12	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Loving Humanity - Balance Sheet as at 31 December 2024
Company Registration Number - CE016260
Charity number - 1181650

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a registered charity and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations from companies and organisations	36,679	-	36,679	47,363
Other	295	-	295	705
	<u>36,974</u>	<u>-</u>	<u>36,974</u>	<u>48,068</u>

4 Income from investments

	Total 2024 £	Total 2023 £
Bank interest	80	91
	<u>80</u>	<u>91</u>

5 Other income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Gift Aid recovery	-	-	-	-
Fundraising events	-	-	-	-
Other income	729	-	729	5,441
	<u>729</u>	<u>-</u>	<u>729</u>	<u>5,441</u>

6 Expenditure on charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>				
Direct cost of charitable activities	3,447	-	3,447	5,666
Shipping, storage and duty paid	1,169	-	1,169	9,968
Donations to in-country partners	34,166	-	34,166	33,098
Governance costs	-	-	-	4,000
	<u>38,782</u>	<u>-</u>	<u>38,782</u>	<u>52,732</u>

7 Other expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Motor and travel costs	-	-	-	2,180
Premises costs	-	-	-	-
General administrative costs	917	-	917	1,234
Legal and professional costs	1,855	-	1,855	1,440
	<u>2,772</u>	<u>-</u>	<u>2,772</u>	<u>4,854</u>

8 Net expenditure before transfers

	2024 £	2023 £
This is stated after charging:		
Independent Examiner's fee	1,260	1,260

Loving Humanity - Balance Sheet as at 31 December 2024
Company Registration Number - CE016260
Charity number - 1181650

Notes to the Accounts

9 Trustee remuneration and expenses

	2024 Number	2023 Number
Number of trustees paid expenses	-	1
	£	£
Total expenses reimbursed to trustees	-	9,570

10 Staff costs

The charity had no paid staff during the period.

11 Stocks

	2024 £	2023 £
Raw materials and consumables	4,075	7,165
	<u>4,075</u>	<u>7,165</u>

12 Debtors

	2024 £	2023 £
Other debtors	145	82
	<u>145</u>	<u>82</u>

13 Creditors:
amounts falling due within one year

	2024 £	2023 £
Trade creditors	143	5,842
Other taxes and social security	-	332
Other creditors	-	-
Accruals	2,625	2,000
	<u>2,768</u>	<u>8,174</u>

14 Movement in funds

	At 1 January 2024 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
UK restriction	-	-	-	-
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds:				
General funds	14,514	37,783	(41,554)	10,743
Total funds	<u>14,514</u>	<u>37,783</u>	<u>(41,554)</u>	<u>10,743</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

UK restriction Funds to be used in the UK only.

Loving Humanity - Balance Sheet as at 31 December 2024
Company Registration Number - CE016260
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Notes to the Accounts

15 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Net current assets	1,452	9,291	10,743	14,514
	<u>1,452</u>	<u>9,291</u>	<u>10,743</u>	<u>14,514</u>

16 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	12,720	(3,429)	9,291
	<u>12,720</u>	<u>(3,429)</u>	<u>9,291</u>
Net debt	<u>12,720</u>	<u>(3,429)</u>	<u>9,291</u>

17 Related party disclosures

	2024 £	2023 £
Transactions with related parties		
<i>Name of related party</i>	A.G. Peake	
<i>Description of relationship between the parties</i>	Founder	
<i>Amount due from/(to) the related party</i>	<u>-</u>	<u>(2,214)</u>

Controlling party

The company is a registered charity and has no share capital; thus no single party controls the company.



Issuer Mutu Accountancy

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Parties involved with this document

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Tue, 30th Sep 2025 13:43:13 BST	Ms Adele Cordle - Signer (fc2a2a8463eb9086c5f308b1d147d445)
Tue, 30th Sep 2025 13:43:13 BST	Lynn McQuarrie - Copied In (b5d087f95be624d3c7fdaca7d9f05319)

Audit history log

Date	Action
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Tue, 30th Sep 2025 13:43:13 BST	Ms Adele Cordle signed the envelope (185.102.134.202)
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Tue, 30th Sep 2025 13:43:13 BST	This envelope has been signed by all parties (185.102.134.202)
Tue, 30th Sep 2025 13:43:15 BST	Document emailed to party email