

CATHY WILLS CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CATHY WILLS CHARITABLE TRUST

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CATHY WILLS CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Catherine Wills, Chair Natalie Wills, Trustee Annabelle Scholar, Trustee Alexander Wills, Trustee
Charity registered number	1199576
Principal office	10 Eton Road London NW3 4SS
Accountants	Shaw Gibbs (Audit) Limited Wey Court West Union Road Farnham Surrey GU9 7PT
Bankers	Svenska Handelsbanken AB Andrews House College Road Guildford Surrey GU1 4QB Coutts & Co 440 Strand London WC2R 0QS
Investment Managers	Charles Stanley & Co. Limited 55 Bishopsgate London EC2N 3AS

CATHY WILLS CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024.

Objectives and activities

a. AIMS AND OBJECTIVES OF THE CHARITY

The aims and objectives of the Charity are to distribute donations each year to other charitable organisations from assets and income.

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)'.

The Charity operates a general fund covering all its activities.

b. TRUSTEES

The Trustees who have served during the period to date are:

Catherine Wills
Natalie Wills
Annabelle Scholar
Alexander Wills

Trustees are appointed by the existing Trustees as they consider necessary. The Trustees are well aware of their duties and responsibilities and any new Trustees would be required to have this knowledge as well.

c. REVIEW OF THE YEAR

Interest and dividend income totalling £158,014 was generated from bank accounts and investments. Donations were made totalling £328,516.

d. INVESTMENT POLICY

The Trustees have discretion to invest in any form of investments they consider appropriate. They have the power to delegate the management of investments to authorised financial experts.

During the period, the Trustees used Charles Stanley Stockbrokers as Investment Advisers. At the period end, the value of quoted investments held amounted to £3,095,607 after providing for a loss in value of £52,249.

The charity's investment policy has been to maintain substantial funds on deposit to ensure that they are readily available when required. The Trustees review the policy on a regular basis.

e. GRANT-MAKING POLICY

The Trustees meet on a regular basis and decide on grants to be paid. The Trustees' policy is to distribute funds to a wide range of well deserving causes in accordance with the objectives of the Trust.

The Trustees intend to continue these policies for future periods, and with due regard to the Charity Commission guidance on public benefit.

CATHY WILLS CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

f. RESERVES POLICY

The Trust is a grant-making charity which aims to distribute a proportion of its assets and income each year. The Trustees will maintain the fund to guarantee investment income in the future but may on occasions distribute monies from its general funds. Unrestricted funds at the period-end totalled £3,096,416, of which £3,095,607 is held in a fixed asset investment portfolio.

g. RISK ASSESSMENT

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

The principal risk and uncertainty relates to the investment portfolio held and the volatility of UK and non-UK markets on the investments valuation. The knowledge and expertise of investment managers are utilised to mitigate this risk by spreading the portfolio over a range of markets and asset classes, as well as when to purchase or sell assets.

h. AIMS AND OBJECTIVES OF THE CHARITY FOR THE PUBLIC BENEFIT

Organisations which benefit from the charity include welfare, medical, artistic and educational charities in the UK and Israel focussing on women and children, especially with medical research, students, educational organisations and arts institutions.

i. LEGAL STATUS

The charity is constituted as a charitable incorporated organisation (CIO), registered with the Charity Commission under number 1199576. The charity was incorporated on 7 July 2022. Its governing document is the Trust Deed dated 7 July 2022.

j. MAIN ACHIEVEMENTS OF THE CHARITY

During the period the charity made grants of £328,516.

k. METHODS OF APPOINTMENT OR ELECTION OF TRUSTEES

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

CATHY WILLS CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 Trust deed. 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.

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

Cathy Wills

Catherine Wills

Date: 04 Dec 2025

CATHY WILLS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Cathy Wills Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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.

I understand that 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.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

CATHY WILLS CHARITABLE TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *M Dickinson*

Dated: 04 Dec 2025

Mark Dickinson FCA

Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

CATHY WILLS CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds	Total funds	<i>Total funds</i>
		31 December 2024	31 December 2024	<i>Period ended 31 December 2023</i>
	Note	£	£	£
Income from:				
Donations and legacies	2	-	-	3,603,420
Investments	3	158,014	158,014	114,271
Total income		<u>158,014</u>	<u>158,014</u>	<u>3,717,691</u>
Expenditure on:				
Raising funds	4	13,546	13,546	8,291
Charitable activities	7	331,156	331,156	198,235
Total expenditure		<u>344,702</u>	<u>344,702</u>	<u>206,526</u>
Net (expenditure)/income before net losses on investments		(186,688)	(186,688)	3,511,165
Net losses on investments		(52,249)	(52,249)	(175,812)
Net movement in funds		<u>(238,937)</u>	<u>(238,937)</u>	<u>3,335,353</u>
Reconciliation of funds:				
Total funds brought forward		3,335,353	3,335,353	-
Net movement in funds		(238,937)	(238,937)	3,335,353
Total funds carried forward		<u><u>3,096,416</u></u>	<u><u>3,096,416</u></u>	<u><u>3,335,353</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

CATHY WILLS CHARITABLE TRUST

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Investments	11	3,105,207	3,173,064
Current assets			
Cash at bank and in hand		-	168,439
		<hr/>	<hr/>
		-	168,439
Creditors: amounts falling due within one year	12	(8,791)	(6,150)
		<hr/>	<hr/>
Net current liabilities / assets		(8,791)	162,289
		<hr/>	<hr/>
Total assets less current liabilities		3,096,416	3,335,353
		<hr/>	<hr/>
Total net assets		3,096,416	3,335,353
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Unrestricted funds	13	3,096,416	3,335,353
		<hr/>	<hr/>
Total funds		3,096,416	3,335,353
		<hr/> <hr/>	<hr/> <hr/>

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

Cathy Wills

Catherine Wills

Date: 04 Dec 2025

The notes on pages 9 to 18 form part of these financial statements.

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

1.1 Accounting Convention

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.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The most significant area of judgement is the valuation of investments at market value at the reporting date.

1.2 Incoming Resources

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.

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 bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by the investment advisor of the dividend yield of the investment portfolio.

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

1.3 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charity objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant is outside of the control of the Trust.

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.3 Expenditure Recognition (continued)

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

1.4 Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not hold put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investments markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or subsectors.

Other investments are included at fair value.

1.5 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.

1.6 Funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Income from donations and legacies

	Unrestricted funds	Total funds	<i>Total funds Period ended 31 December 2023 £</i>
	31 December 2024 £	31 December 2024 £	
Donations	-	-	150
Gift from The Cecil and Hilda Lewis Charitable Trust	-	-	3,603,270
	<u>-</u>	<u>-</u>	<u>3,603,420</u>
<i>Total 2023</i>	<u>3,603,420</u>	<u>3,603,420</u>	

3. Investment income

	Unrestricted funds	Total funds	<i>Total funds Period ended 31 December 2023 £</i>
	31 December 2024 £	31 December 2024 £	
Income from listed investments	158,014	158,014	114,271
	<u>158,014</u>	<u>158,014</u>	
<i>Total 2023</i>	<u>114,271</u>	<u>114,271</u>	

CATHY WILLS CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Investment management costs

	Unrestricted funds	Total funds	<i>Total funds Period ended 31 December 2023 £</i>
	31 December 2024 £	December 2024 £	
Investment management fees	13,499	13,499	8,246
Bank charges	47	47	45
	<u>13,546</u>	<u>13,546</u>	<u>8,291</u>
<i>Total 2023</i>	<u>8,291</u>	<u>8,291</u>	

5. Analysis of grants

	Grants to Institutions	Total funds	<i>Total funds Period ended 31 December 2023 £</i>
	31 December 2024 £	31 December 2024 £	
Donations to institutions	328,516	328,516	192,085
	<u>192,085</u>	<u>192,085</u>	
<i>Total 2023</i>	<u>192,085</u>	<u>192,085</u>	

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Donations payable to Institutions

	2024 £	2023 £
BFAMI	70,500	-
The Contemporary Art Society	22,666	-
Friends of YAD Sarah	20,000	-
Refuge	15,000	-
Courtauld Institute	10,000	-
Weizman UK	10,000	-
Artangel Trust	10,000	-
Magen David Adom UK	10,000	-
Pangaea Sculptors' Centre	10,000	15,400
Camden Art Centre	15,000	10,360
St Marys Community Centre	-	10,000
Walking with the Wounded	-	10,000
Freedom from Torture	20,000	10,000
The MGS Trust	-	10,000
Withington Girls School	-	10,000
240 Project	-	10,000
Victoria and Albert Museum	15,000	10,000
The Line	10,350	10,000
South London Gallery	-	10,000
23 (2023:24) other donations less than £10,000	90,000	76,325
	328,516	192,085

CATHY WILLS CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Total	<i>Total Period ended</i>
	31 December 2024	31 December 2024	31 December 2023
	£	£	£
Donations to institutions	328,516	328,516	192,085
Audit and accountancy fees	2,640	2,640	6,150
	<u>331,156</u>	<u>331,156</u>	<u>198,235</u>
<i>Total 2023</i>	<u>198,235</u>	<u>198,235</u>	

8. Analysis of expenditure by activities

	Grant funding of activities	Support costs	Total funds	<i>Total funds Period ended</i>
	31 December 2024	31 December 2024	31 December 2024	31 December 2023
	£	£	£	£
Donations to institutions	328,516	-	328,516	192,085
Audit and accountancy fees	-	2,640	2,640	6,150
	<u>328,516</u>	<u>2,640</u>	<u>331,156</u>	<u>198,235</u>
<i>Total 2023</i>	<u>192,085</u>	<u>6,150</u>	<u>198,235</u>	

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

9. Independent examiner's remuneration

	31 December 2024 £	<i>Period ended 31 December 2023 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts (2023 fees payable to the auditor for audit fees)	2,640	4,800
Fees payable to the Charity's independent examiner (auditor in 2023) in respect of:		
All other services not included above	-	1,350

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

CATHY WILLS CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2024	3,163,464	9,600	3,173,064
Additions	68,262	-	68,262
Disposals	(221,727)	-	(221,727)
Revaluations	(52,249)	-	(52,249)
Cash movement	137,857	-	137,857
At 31 December 2024	<u>3,095,607</u>	<u>9,600</u>	<u>3,105,207</u>

The other fixed asset investments consist of works of art.

Listed investments can be further analysed as follows:

	2024 £	2023 £
Fixed interest - UK	614,199	646,212
Equities - UK	745,314	809,788
Equities - non UK	498,653	489,220
Property	224,333	254,043
Alternatives	731,921	800,274
Mixed Investments	80,595	97,295
Cash - UK	200,592	66,632
	<u>3,095,607</u>	<u>3,163,464</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	1	-
Accruals and deferred income	8,790	6,150
	<u>8,791</u>	<u>6,150</u>

CATHY WILLS CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds - all funds	3,335,353	158,014	(344,702)	(52,249)	3,096,416

Statement of funds - prior year

		Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds - all funds		3,717,691	(206,526)	(175,812)	3,335,353

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	3,105,207	3,105,207
Creditors due within one year	(8,791)	(8,791)
Total	3,096,416	3,096,416

CATHY WILLS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fixed asset investments	3,173,064	3,173,064
Current assets	168,439	168,439
Creditors due within one year	(6,150)	(6,150)
Total	3,335,353	3,335,353

15. Related party transactions

During the year donations were made to The Contemporary Arts Society of £22,666 (2023: £nil) and BFAMI of £70,500 (2023; £nil) whereby Catherine Wills is also a Trustee.



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Parties involved with this document

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Thu, 4th Dec 2025 16:09:41 GMT	Mark Dickinson - Signer (3f887bd07f5b6115727fc21fae50094d)

Audit history log

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Thu, 27th Nov 2025 17:44:37 GMT	Cathy Wills opened the document email. (66.249.83.97)
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Thu, 4th Dec 2025 15:27:39 GMT	Cathy Wills signed the envelope (86.149.34.14)
Thu, 4th Dec 2025 15:27:40 GMT	Sent the envelope to Mark Dickinson (mark.dickinson@shawgibbs.com) for signing (86.149.34.14)
Thu, 4th Dec 2025 15:27:40 GMT	Document emailed to mark.dickinson@shawgibbs.com
Thu, 4th Dec 2025 16:09:11 GMT	Mark Dickinson viewed the envelope (217.67.52.119)
Thu, 4th Dec 2025 16:09:41 GMT	Mark Dickinson signed the envelope (217.67.52.119)
Thu, 4th Dec 2025 16:09:41 GMT	This envelope has been signed by all parties (217.67.52.119)
Thu, 4th Dec 2025 16:09:41 GMT	Signed document confirmation emailed to cathywills@gmail.com (217.67.52.119)
Thu, 4th Dec 2025 16:09:41 GMT	Signed document confirmation emailed to mark.dickinson@shawgibbs.com (217.67.52.119)
Thu, 4th Dec 2025 16:09:41 GMT	Signed document confirmation emails have been sent to all parties.
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