

Charity registration number: 1159636

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Shirley's Bone and Flint Mill Volunteers

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 19

Shirley's Bone and Flint Mill Volunteers

Reference and Administrative Details

Trustees	Dr Bernard Lovatt, Treasurer
	Mr Charles Green MBE
	Mr Timothy Ludford
	Dr Barry Job
	Mr John McGirr
	Mr Paul Ogden
	Richard Bateman
	Peter Wright
	Christine Reader
Charity Registration Number	1159636
Independent Examiner	Daryl Denson ACMA
	VAST
	The Dudson Centre
	Hope Street
	Stoke on Trent
	ST1 5DD
Principal Office	Lower Bedford Street
	Etruria
	Stoke-on-Trent
	Staffordshire
	ST4 7AF
Registered Office	5 Redheath Close
	Silverdale
	Newcastle
	Staffordshire
	ST5 6SQ

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The objects of the CIO are for the public benefit to preserve historic machinery, artefacts and buildings, in particular at Jesse Shirley's Etruscan Bone and Flint Mill, Etruria, Stoke-on-Trent, and to advance the education of the public in the same and their history.

Public benefit

The Charity operated the Etruria Industrial Museum and maintained Shirley's Bone and Flint Mill. The mill was put into steam on four weekends when the public were admitted and talks and guided tours provided. The museum was open to the public on every Friday. At other times, school, history and special interest groups were hosted for educational purposes. A number of outreach events were provided for clubs. The Etruria Canals Festival and the Etruria Classic Vehicle and Vintage Stationary Engine Rally were organised and held at the museum. Significant funds were expended on promotion of the museum locally and nationally.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Keeping the site tidy by litter picking, grass cutting, building cleaning and general maintenance to provide a safe outside environment for public and visitor use.

General maintenance of the mill machinery during the winter ensured the annual certification of the 1903 Cornish boiler was renewed and the mill could operate.

A new and enhanced till and system was introduced to make accounting for takings easier for the volunteers.

Organising four weekend steaming events including the Etruria Canals Festival, Vintage Stationary Engine and Classic Vehicle rallies. With the 50th anniversary of the re-opening of the Caldon Canal this was taken as the theme for the former and a film was commissioned which is shown on a loop when the museum is open. The latter supported the National Heritage Open Days in September with the theme, 'Routes - Networks - Connections'. External speakers were engaged to present talks on 'The Golden Age of Canals' and 'Connecting the Potteries to the World'. Public entry was free.

With the museum opening to the public on every Friday visitor numbers, mainly from outside area, with many from overseas, increased.

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results are shown on pages 5 to 19.

Shirley's Bone and Flint Mill Volunteers

Trustees' Report (continued)

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £33,083 (2023: £32,468).

Structure, governance and management


Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on 25/01/25 and signed on its behalf by:


.....

Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the trustees on my examination of the accounts of Shirley's Bone and Flint Mill Volunteers for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Shirley's Bone and Flint Mill Volunteers you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Shirley's Bone and Flint Mill Volunteers as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Daryl Denson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

25/01/25
Date:.....

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	12,704	12,704
Charitable activities	3	8,045	8,045
Other trading activities	4	4,104	4,104
Investment income	5	<u>266</u>	<u>266</u>
Total Income		<u>25,119</u>	<u>25,119</u>
Expenditure on:			
Raising funds	6	(1,077)	(1,077)
Charitable activities	7	<u>(20,427)</u>	<u>(20,427)</u>
Total Expenditure		<u>(21,504)</u>	<u>(21,504)</u>
Net movement in funds		3,615	3,615
Reconciliation of funds			
Total funds brought forward		<u>32,468</u>	<u>32,468</u>
Total funds carried forward	15	<u><u>36,083</u></u>	<u><u>36,083</u></u>

The notes on pages 8 to 19 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	2,670	4,244	6,914
Charitable activities	3	8,550	-	8,550
Other trading activities	4	3,610	-	3,610
Investment income	5	28	-	28
Total Income		<u>14,858</u>	<u>4,244</u>	<u>19,102</u>
Expenditure on:				
Raising funds	6	(1,555)	-	(1,555)
Charitable activities	7	<u>(14,503)</u>	<u>(4,244)</u>	<u>(18,747)</u>
Total Expenditure		<u>(16,058)</u>	<u>(4,244)</u>	<u>(20,302)</u>
Net expenditure		(1,200)	-	(1,200)
Gross transfers between funds		<u>4,776</u>	<u>(4,776)</u>	<u>-</u>
Net movement in funds		3,576	(4,776)	(1,200)
Reconciliation of funds				
Total funds brought forward		<u>28,892</u>	<u>4,776</u>	<u>33,668</u>
Total funds carried forward	15	<u><u>32,468</u></u>	<u><u>-</u></u>	<u><u>32,468</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.


The notes on pages 8 to 19 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

(Registration number: 1159636)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	15,355	15,169
Current assets			
Debtors	13	7,388	7,902
Cash at bank and in hand		<u>13,846</u>	<u>13,652</u>
		21,234	21,554
Creditors: Amounts falling due within one year	14	<u>(506)</u>	<u>(4,255)</u>
Net current assets		<u>20,728</u>	<u>17,299</u>
Net assets		<u>36,083</u>	<u>32,468</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>36,083</u>	<u>32,468</u>
Total funds	15	<u>36,083</u>	<u>32,468</u>

The financial statements on pages 5 to 19 were approved by the trustees, and authorised for issue on ~~25/01/25~~ and signed on their behalf by:


.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when, the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Asset class

Freehold Land & Property

Plant & Machinery

Depreciation method and rate

over estimated useful life.

25% per annum on a reducing balance basis.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	158	158
Donations from individuals	1,705	1,705
Gift aid reclaimed	880	880
Grants, including capital grants;		
Government grants	9,961	9,961
	<u>12,704</u>	<u>12,704</u>
	Unrestricted funds General £	Restricted funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	250	-
Donations from individuals	1,920	-
Grants, including capital grants;		
Government grants	500	4,244
	<u>2,670</u>	<u>4,244</u>
	<u>2,670</u>	<u>4,244</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	250	-
Donations from individuals	1,920	-
Grants, including capital grants;		
Government grants	500	4,244
	<u>2,670</u>	<u>4,244</u>
	<u>2,670</u>	<u>4,244</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Admissions	2,892	2,892
Hire	5,153	5,153
	<u>8,045</u>	<u>8,045</u>
	Unrestricted funds General £	Total 2023 £
Admissions	4,815	4,815
Hire	3,735	3,735
	<u>8,550</u>	<u>8,550</u>
	<u>8,550</u>	<u>8,550</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	3,185	3,185
Other trading income	829	829
Membership subscriptions	90	90
	<u>4,104</u>	<u>4,104</u>
	Unrestricted funds General £	Total 2023 £
Trading income;		
Sales of goods and services	2,774	2,774
Other trading income	716	716
Membership subscriptions	120	120
	<u>3,610</u>	<u>3,610</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	266	266
	<u>266</u>	<u>266</u>
	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	28	28
	<u>28</u>	<u>28</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2024 £
Costs of goods sold		1,077	1,077
		<u>1,077</u>	<u>1,077</u>
	Note	Unrestricted funds General £	Total 2023 £
Costs of goods sold		1,555	1,555
		<u>1,555</u>	<u>1,555</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Expenditure on charitable activities

	Activity undertaken directly £	2024 £
Mill and site maintenance	2,280	2,280
Advertising and promotion	4,359	4,359
IT costs	3,029	3,029
Stationery	584	584
Independent Examination and accountancy	1,413	1,413
Insurance	5,907	5,907
Legal fees	313	313
Sundry expenses	1,008	1,008
Depreciation	512	512
Subscriptions	424	424
Events	598	598
	<u>20,427</u>	<u>20,427</u>
	Activity undertaken directly £	2023 £
Mill and site maintenance	6,152	6,152
Advertising and promotion	3,129	3,129
IT costs	1,782	1,782
Stationery	654	654
Independent Examination and accountancy	655	655
Insurance	2,250	2,250
Legal fees	763	763
Sundry expenses	650	650
Depreciation	377	377
Book keeping	985	985
Subscriptions	843	843
Events	507	507
	<u>18,747</u>	<u>18,747</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	440	440
	<u>440</u>	<u>440</u>
	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	655	655
	<u>655</u>	<u>655</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>512</u>	<u>377</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2023	18,000	500	18,500
Additions	-	698	698
At 31 March 2024	18,000	1,198	19,198
Depreciation			
At 1 April 2023	2,880	451	3,331
Charge for the year	360	152	512
At 31 March 2024	3,240	603	3,843
Net book value			
At 31 March 2024	14,760	595	15,355
At 31 March 2023	15,120	49	15,169

13 Debtors

	2024 £	2023 £
Trade debtors	1,574	1,788
Prepayments	5,544	5,544
VAT recoverable	270	32
Other debtors	-	538
	7,388	7,902

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	506	694
Deferred income	-	3,561
	506	4,255

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £	
Unrestricted funds					
General					
Unrestricted Funds	32,468	25,119	(21,504)	36,083	
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Unrestricted Funds	28,892	14,858	(16,058)	4,776	32,468
Restricted					
Stoke on Trent CC CIF	3,825	-	-	(3,825)	-
Stoke on Trent CC CIF 2	786	-	-	(786)	-
Heritage England	165	-	-	(165)	-
Stoke on Trent CC	-	4,244	(4,244)	-	-
Total restricted funds	4,776	4,244	(4,244)	(4,776)	-
Total funds	33,668	19,102	(20,302)	-	32,468

The specific purposes for which the funds are to be applied are as follows:

Stoke on Trent City Council Community Investment Fund £10,000 received to enhance the visitor centre

Stoke on Trent City Council £3,252 received for maintenance of the mill

Stoke on Trent Community Investment Fund 2 £35,146 received for maintenance of the mill

Stoke on Trent Community Investment Fund £20,000 for the refurbishment of the forge

Historic England £33,490 for the refurbishment of the visitor centre

Be-Together £1500 for the cost of developing an education mini website.

Stoke on Trent City Council £1,886 received for the maintenance of the mill.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	15,355	15,355
Current assets	21,234	21,234
Current liabilities	<u>(506)</u>	<u>(506)</u>
Total net assets	<u>36,083</u>	<u>36,083</u>

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	15,169	15,169
Current assets	21,554	21,554
Current liabilities	<u>(4,255)</u>	<u>(4,255)</u>
Total net assets	<u>32,468</u>	<u>32,468</u>

17 Related party transactions

There were no related party transactions in the year.









SBFMV Accounts 31 03 24

Final Audit Report

2025-01-25

Created:	2025-01-24
By:	VAST Accounts (accounts@vast.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAALhWqUZSIMeZq4hXQjffqby3za6W0AWpr

"SBFMV Accounts 31 03 24" History

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2025-01-25 - 10:09:24 AM GMT- IP address: 82.31.1.14
-  Document e-signed by Daryl Denson (daryl.denson@vast.org.uk)
Signature Date: 2025-01-25 - 10:10:43 AM GMT - Time Source: server- IP address: 82.31.1.14
-  Agreement completed.
2025-01-25 - 10:10:43 AM GMT