

# **Trustees Report & Unaudited Financial Statements**

Prince Avenue Gospel Hall Trust  
For the year ended 5 April 2024

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# Legal and Administrative Information

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

**Charity Name:**

Prince Avenue Gospel Hall Trust

**Registered Charity Number:**

1163105

**Trustees:**

Shaun Fry  
Murray Hibbert  
Gerry Morrish  
Vaughn Newton  
Neil Smith

**Treasurer:**

Vaughn Newton

**Principle Address:**

167-169 Stanbridge Road  
Leighton Buzzard  
LU7 4QL

**Independent Examiner:**

Sandra Thurgood FCCA  
3 Dells Lane  
Biggleswade  
Beds  
SG18 8LP

**Accountant:**

Oldfield Advisory LLP  
1120 Elliott Court  
Herald Avenue  
Coventry  
CV5 6UB

# Report of the Trustees

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 30 September 2000, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 12 August 2015 under Charity Registration Number: 1163105

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024.

The Trust operates six Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

#### Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Bidwell Gospel Hall Trust with which it shares members of its congregation.

#### Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems to manage and mitigate those risks.

#### Objectives and Activities

##### Objectives and Aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

##### Public Benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Details of public benefit activities carried out by Prince Avenue Gospel Hall Trust can be found in the separate appendix to this report.

## **Main activities and achievements**

The Trust provides and maintains six Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Plans for future periods**

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

## **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 300 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

## Spreading the Gospel message and the life of a Christian

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

## Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

## Financial Review

In the year ended 5 April 2024 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £282,026 compared to £2,218,252 in the previous year.

All funds held were unrestricted funds.

## Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free Reserves at the year end were £1,580 (2023: £Nil)

## Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require 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 the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 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. All transactions have been reviewed and approved by two trustees.

On Behalf of the board:

*Vaughn Newton*  
.....

Vaughn Newton (Trustee)

.....

Date

# Report of the Independent Examiner

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Prince Avenue Gospel Hall Trust for the year ended 5 April 2024.

### Respective responsibilities of Trustees and Examiner

The charity's trustees 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 Trust'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.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### 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 the Trust 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 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.

  
.....

Sandra Thurgood FCCA

3 Dells Lane  
Biggleswade  
Beds  
SG18 8LP

14 January 2025

# Statement of Financial Activities

## Prince Avenue Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Grants Received (note 5)	-	-	-	-	2,141,429
Donated Services (note 4)	281,358	668	-	282,026	76,823
<b>Total Income and endowments:</b>	<b>281,358</b>	<b>668</b>	<b>-</b>	<b>282,026</b>	<b>2,218,252</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 9)	94,641	668	-	95,310	54,244
<b>Total Expenditure:</b>	<b>94,641</b>	<b>668</b>	<b>-</b>	<b>95,310</b>	<b>54,244</b>
<b>Net Income/(Expenditure)</b>	<b>186,717</b>	<b>-</b>	<b>-</b>	<b>186,717</b>	<b>2,164,009</b>
<b>Net Movement In Funds</b>	<b>186,717</b>	<b>-</b>	<b>-</b>	<b>186,717</b>	<b>2,164,009</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
<b>Reconciliation of funds (note 11)</b>					
Total Funds brought forward	2,164,011	-	-	2,164,011	2
Net movement in funds	186,717	-	-	186,717	2,164,009
<b>Total Funds carried forward</b>	<b>2,350,728</b>	<b>-</b>	<b>-</b>	<b>2,350,728</b>	<b>2,164,011</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Prince Avenue Gospel Hall Trust As at 5 April 2024

	2024	2023
<b>Fixed Assets</b>		
Tangible assets (note 6)	2,349,148	2,169,009
<b>Total Fixed Assets</b>	<b>2,349,148</b>	<b>2,169,009</b>
<b>Current assets</b>		
Prepayments and accrued income	2,701	-
Cash at bank and in hand	2	2
<b>Total Current assets</b>	<b>2,703</b>	<b>2</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	1,123	5,000
<b>Total Creditors: amounts falling due within one year</b>	<b>1,123</b>	<b>5,000</b>
<b>Net current assets/(liabilities)</b>	<b>1,580</b>	<b>(4,998)</b>
<b>Total assets less current liabilities</b>	<b>2,350,728</b>	<b>2,164,011</b>
<b>Net Assets</b>	<b>2,350,728</b>	<b>2,164,011</b>
<b>Funds (note 10)</b>		
Unrestricted funds	2,350,728	2,164,011
<b>Total Funds</b>	<b>2,350,728</b>	<b>2,164,011</b>

The unaudited financial statements were approved and authorised for issue by the Trustees of Prince Avenue Gospel Hall Trust on .....and were signed on its behalf by:

.....*Vaughn Newton*.....

Vaughn Newton (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

# Notes forming part of the Financial Statements

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### 1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Prince Avenue Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

#### 1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Property improvements	4% straight line

#### 1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

**1.7 Funds**

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust’s charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

**1.8 Preparation of consolidated financial statements**

The Charity does not have a trading subsidiary.

**1.9 Going Concern**

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

**1.10 Significant estimates and judgements**

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**2. TRUSTEES' REMUNERATION AND EXPENSES**

No Trustees received any remuneration or other benefits from an employment with the charity (2023: none). Trustee expenses reimbursed are disclosed in note 7.

**3. WAGES AND SALARIES**

There are no employees (2023: none)

**4. Donated Services**

	2024	2023
<b>Donated Services</b>		
<b>Received From:</b>		
Bidwell Gospel Hall Trust	282,026	76,823
<b>Total Received:</b>	<b>282,026</b>	<b>76,823</b>

## 5. Grants

2024

2023

### Grants:

#### Grants Received from:

Bidwell Gospel Hall Trust	-	1,491,429
Kirby Gospel Hall Trust	-	650,000
<b>Total Grants Received:</b>	-	<b>2,141,429</b>

## 6. Tangible Fixed Assets

<b>Cost</b>	Toddington	Stanbridge Road	Ivinghoe Aston	Stoke Hammond	Ashcroft
At 5 April 2023	218,969	370,459	336,000	335,000	325,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2024	218,969	370,459	336,000	335,000	325,000
<b>Depreciation</b>					
At 5 April 2023	2,189	3,704	3,360	3,350	3,250
Current Year Depreciation	2,190	3,705	3,360	3,350	3,250
Eliminated on disposals	-	-	-	-	-
At 5 April 2024	4,379	7,409	6,720	6,700	6,500
<b>Net Book Value</b>					
At 5 April 2024	214,590	363,050	329,280	328,300	318,500
At 5 April 2023	216,780	366,755	332,640	331,650	321,750

<b>Cost</b>	Kirby Road	Toddington Improvements	Stanbridge Road Improvements	Ivinghoe Aston Improvements	Stoke Hammond Improvements	Totals
At 5 April 2023	325,000	70,584	146,769	10,344	61,555	2,199,680
Additions	-	-	-	19,559	194,569	214,129
Disposals	-	-	-	-	-	-
At 5 April 2024	325,000	70,584	146,769	29,903	256,124	2,413,808
<b>Depreciation</b>						
At 5 April 2023	3,250	2,823	5,870	413	2,462	30,671
Current Year Depreciation	3,250	2,823	5,871	685	5,506	33,990
Eliminated on disposals	-	-	-	-	-	-

At 5 April 2024	6,500	5,646	11,741	1,098	7,968	64,661
<b>Net Book Value</b>						
At 5 April 2024	318,500	64,938	135,028	28,805	248,156	2,349,147
At 5 April 2023	321,750	67,761	140,899	9,931	59,092	2,169,008

Land registry titles of the above property held are BD306604, BD91651, BM306857, BM340111, BD173427 and BD285313.

## 7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, no donations were received from related parties. The trust made reimbursements to related parties, totaling £29,598 (2023: £245). The trust also made payments totaling £180,709 to a company of which a father of a trustee is a director.

## 8. VOLUNTEERS

Prince Avenue Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

# Resources Expended

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

### 9. Resources Expended

	MEETING ROOM COSTS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024	TOTAL COSTS 2023
<b>Direct Costs</b>				
Insurance	1,350	-	1,350	3,402
Premises costs - repairs and maintenance	8,180	-	8,180	1,010
Premises costs - heat, light and power	16,010	-	16,010	6,233
Legal and professional	995	-	995	6,907
Depreciation	33,990	-	33,990	30,671
Community Outreach Events	-	668	668	-
Refurbishment Costs	33,073	-	33,073	-
Governance	1,043	-	1,043	6,020
<b>Total Direct Costs</b>	<b>94,641</b>	<b>668</b>	<b>95,310</b>	<b>54,244</b>

Governance costs include £300 in respect of independent examiners fees (prior year: £6020 in respect of auditors fees).

# Analysis of Net Assets - Current year

Prince Avenue Gospel Hall Trust  
For the year ended 5 April 2024

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2024
<b>Funds</b>				
Tangible Fixed Assets	2,349,148	-	-	2,349,148
Current Assets	2,703	-	-	2,703
Current Liabilities	(1,123)	-	-	(1,123)
<b>Total Funds</b>	<b>2,350,728</b>	<b>-</b>	<b>-</b>	<b>2,350,728</b>

# Analysis of Net Assets - Prior Year

Prince Avenue Gospel Hall Trust  
For the year ended 5 April 2024

10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Funds</b>				
Tangible Fixed Assets	2,169,009	-	-	2,169,009
Current Assets	2	-	-	2
Current Liabilities	(5,000)	-	-	(5,000)
<b>Total Funds</b>	<b>2,164,011</b>	<b>-</b>	<b>-</b>	<b>2,164,011</b>

# Movement in Funds - Current Year

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

### 11. Movement in Funds

#### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Movement in Funds</b>				
Total funds brought forward	2,164,011	-	-	2,164,011
Incoming resources	281,358	668	-	282,026
Resources expended	(94,641)	(668)	-	(95,310)
<b>Total funds carried forward</b>	<b>2,350,728</b>	<b>-</b>	<b>-</b>	<b>2,350,728</b>

# Movement in Funds - Prior Year

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

### 11. Movement in Funds

#### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Movement in Funds</b>				
Total funds brought forward	2	-	-	2
Incoming resources	2,218,252	-	-	2,218,252
Resources expended	(54,244)	-	-	(54,244)
<b>Total funds carried forward</b>	<b>2,164,011</b>	<b>-</b>	<b>-</b>	<b>2,164,011</b>

# Comparative Statement of Financial Activities

## Prince Avenue Gospel Hall Trust For the year ended 5 April 2024

	UNRESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Income and endowments:</b>		
<b>Donations and Legacies:</b>		
Grants Received (note 5)	2,141,429	2,141,429
Donated Services (note 4)	76,823	76,823
<b>Total Income and endowments:</b>	<b>2,218,252</b>	<b>2,218,252</b>
<b>Expenditure:</b>		
Running Meeting Rooms (note 9)	54,244	54,244
<b>Total Expenditure:</b>	<b>54,244</b>	<b>54,244</b>
<b>Net Income/(Expenditure)</b>	<b>2,164,009</b>	<b>2,164,009</b>
<b>Net Movement In Funds</b>	<b>2,164,009</b>	<b>2,164,009</b>
	UNRESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Reconciliation of funds (note 11)</b>		
Total Funds brought forward	2	2
Net movement in funds	2,164,009	2,164,009
<b>Total Funds carried forward</b>	<b>2,164,011</b>	<b>2,164,011</b>

# Signature Certificate

Reference number: 6VSDR-TCOYQ-ZKA9U-GRKM6

## Signer

## Timestamp

## Signature

**Vaughn Newton**

Email: [vaughn@dymatecuk.com](mailto:vaughn@dymatecuk.com)

Sent:

15 Jan 2025 16:14:34 UTC

Viewed:

15 Jan 2025 16:22:06 UTC

Signed:

15 Jan 2025 16:24:00 UTC

*Vaughn Newton*

## Recipient Verification:

✓ Email verified

15 Jan 2025 16:22:06 UTC

IP address: 51.155.132.210

Location: Chesterfield, United Kingdom

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15 Jan 2025 16:24:00 UTC

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