

COMPANY REGISTRATION NUMBER: CE006638

CHARITY REGISTRATION NUMBER: 1166993/SC049459

Pyjama Fairies
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

FRANCIS GRAY CHARTERED ACCOUNTANTS

Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Pyjama Fairies
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Chartered accountant's report to the board of trustees on the preparation of the unaudited statutory financial statements	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10

Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Pyjama Fairies
Charity registration number	1166993/SC049459
Company registration number	CE006638
Principal office and registered office	PO BOX 267 Manchester M41 4DU

The trustees

Miss A Chadwick	
Miss C Coulson-Williams	(Resigned 1 July 2021)
Miss K Whitton	
Miss V L Thompson	(Appointed 1 July 2021)

Accountants	Francis Gray Chartered Accountants Chartered accountants Ty Madog 32 Queens Road Aberystwyth Ceredigion SY23 2HN
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Structure, governance and management

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on the 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Objectives and activities

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Objectives and activities *(continued)*

Trustee changes

Following the resignation of Miss Chelsea Williams in June 2021 we appointed a new trustee, Ms Victoria Thompson, she has been a volunteer and member of our support team for a very long time and brings an immense amount of knowledge and experience into the role.

Unfortunately for the last year Miss Whitton has in effect been absent. She has been uncontactable and unable to fulfill her role as a trustee so it has been decided that she will be asked to resign her position as a trustee and her involvement in the management of the charity will cease.

Miss Chadwick and Ms Thompson will continue to carry the charity on with the excellent foundation laid by previous trustees.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance

Covid

Covid has still had some impact on our performance during this reporting period. Whilst we have been fully operational we have been mindful of maintaining strict hygiene protocols for our working volunteers and have often had to reallocate orders due to positive covid tests. We still very much focus on helping fairies to return to work and emotional support for those that need it.

Parent/Guardian Orders

The charity has provided over 100 orders to parents/guardians and their children per month since March 2021 totalling over 2,400 garments. Our emergency stock system has been very busy, sending garments out daily for families with short notice orders. Following Covid the uptake of orders was cautious but steadily increasing until we are back to our supply numbers pre-Covid and whilst we are still not hitting pre-covid targets we are working steadily and very successfully ensuring every child has what they need.

Hospital Orders

The charity has successfully provided large orders to over 36 hospitals since March 2021 totalling over 3,600 garments to hospitals in this time. We had hospital orders booked throughout 2021 and up to the end of 2022 and more coming on board every month. We are meeting our goal to provide a minimum of 3 hospital orders of 100 garments every month. We have, very slowly, and with the hospitals involved, started to hand deliver our orders and it is always so lovely for the fairies to see where all their hard work goes and everyone likes to see the photos from these occasions.

Hospice Orders

Christmas 2021 we were asked to supply 10 garments to a hospice in Christmas fabrics, this was such a success that we decided to start to offer this service to all children's hospices that may need them. Unlike the hospital orders we only offer them 30 garments and to date we have delivered to 2 hospices with samples out at 3 more waiting for a decision.

Volunteers

The number of volunteers for our charity has grown steadily this year. The growth in volunteers continues to be vital for the success and sustainability of the charity to be able to continue providing our wonderful garments to sick children across the UK. We are still looking to gain more volunteers as the demand for our garments is forever increasing. Volunteers currently registered on the website is 342 fairies, this is a flexible figure compared to previous years as we have removed inactive accounts from our website and keep a close eye on volunteers achieving Wings and then continuing on to actively sew for us, this creates a more accurate picture of our active volunteers. Our social media manager has really been successful in promoting us and our reach is increasing and we have a much more visible presence on our own page as well as Facebook, Instagram and Twitter

Website

As the year has gone on the website has become more and more impossible to use. We took control of it ourselves and finished our relationship with the original designer as all they wanted to do was add more and more paid plug-ins to prop up the ones already installed. The decision was made to employ a new company to update and repair our website. We were asked to supply a list of what we required

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

them to do and despite all our payments being on time, when they handed us back the website as completed, we found that they had not done anything we asked and then they proceeded to ignore and block us. We are currently taking legal advice over this as they have been paid under false pretences.

We are very fortunate to have a volunteer outside the charity that is willing to help us and build a whole new website from scratch using the most effective tools and plug-ins so that long term there isn't a huge monthly cost to keep it running. We are already at the testing phase and are very excited by this new shop window we can show everyone as it is more in keeping with our ethos of bright and sparkly.

Health and Safety

Our handbook has been revised and completely rewritten and is now such a comprehensive piece of work that fairies, new and old, do not need to look anywhere else as all the answers are now within. Subsequently, we have tightened up our Wings process so that everyone is adhering to the required standard, and we now also require fairies to sew first for hospital orders so we can continue to monitor standards for a little while longer. With the aim of increasing our knowledge and awareness of compliance and conformance we now have a dedicated fairy that deals with Quality and Safety to ensure that the required health and safety standards are met at all times and our paperwork is always current and relevant.

Promotional Materials

This year we have introduced thankyou letters that we send out to all our donors that provide us with contact information. We have recently taken delivery of custom designed stickers too and will be taking these to events we are attending this summer. Going forward we still need to look at formal fundraising packs but at the moment anyone doing fundraising for us receives posters and business cards that we already have in stock.

Fundraising

We still had some great fundraising support this year from Amazon Smile and this will be ongoing. The recycling schemes (stamps and inks) are going well and are great passive fundraising sources. The Christmas Sleigh in Partington which was a great opportunity to advertise the charity and also raised vital funds. We now have a new merchandise supplier and a whole range of clothing and other items all with our Pyjama Fairy logo on, and whilst the uptake of merchandise has been slow we will continue to develop this and find out the best items to sell that interest people outside of the charity as well as our Fairies. We are very fortunate this year to have been supported by the organisations below as well as our ongoing personal donors

Arnold Clarke
Parklife Raffle
Olivia Memorial Bouquet offer by several florists now
Morgan's Fund
Anglican Building Products
Wesley Ukulele Group
JM Peterkin & Son Ironmongers
Chilli Masala
Comedy night
Mossfield Allotment

We have also been very fortunate to have been donated £2,000 from the annual Ecclesiastical Giving Programme, which we were thrilled about.

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Events

We are honoured this year that we have been invited to display at two events. We will be at the Little People UK conference and Max's Trust Charity Event both in August. We have volunteers willing to attend both events and we are very excited to be back out talking to people.

As more and more events are starting to be planned we are hoping to be invited to more and our social media fairy is on a continual watch for this for us

Financial review

Reserves

The charity reserves currently stand at £40,260 (2021: £51,180), the charity have little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

The trustees' annual report and the strategic report were approved on 28 July 2022 and signed on behalf of the board of trustees by:



Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss A Chadwick
Trustee



Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss V L Thompson
Trustee

Pyjama Fairies

Company Limited by Guarantee

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Pyjama Fairies

Year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pyjama Fairies for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Pyjama Fairies, as a body, in accordance with the terms of our engagement letter dated 19 April 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Pyjama Fairies and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pyjama Fairies and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Pyjama Fairies has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pyjama Fairies. You consider that Pyjama Fairies is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pyjama Fairies. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

FRANCIS GRAY CHARTERED ACCOUNTANTS
Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

28 July 2022

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	28,724	28,724	30,098
Total income		<u>28,724</u>	<u>28,724</u>	<u>30,098</u>
Expenditure				
Expenditure on charitable activities	6	39,644	39,644	24,931
Total expenditure		<u>39,644</u>	<u>39,644</u>	<u>24,931</u>
Net (expenditure)/income and net movement in funds		<u>(10,920)</u>	<u>(10,920)</u>	<u>5,167</u>
Reconciliation of funds				
Total funds brought forward		51,180	51,180	46,013
Total funds carried forward		<u>40,260</u>	<u>40,260</u>	<u>51,180</u>

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

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	10	3,716	5,546
Tangible fixed assets	11	1,760	76
		<u>5,476</u>	<u>5,622</u>
Current assets			
Cash at bank and in hand		34,784	45,558
Net current assets		<u>34,784</u>	<u>45,558</u>
Total assets less current liabilities		<u>40,260</u>	<u>51,180</u>
Funds of the charity			
Unrestricted funds		40,260	51,180
Total charity funds	12	<u>40,260</u>	<u>51,180</u>


For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2022, and are signed on behalf of the board by:


 Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss A Chadwick
 Trustee


 Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss V L Thompson
 Trustee

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(10,920)	5,167
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	587	25
Amortisation of intangible assets	1,830	2,731
Cash generated from operations	(8,503)	7,923
Net cash (used in)/from operating activities	<u>(8,503)</u>	<u>7,923</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,271)	–
Purchase of intangible assets	–	(3,025)
Net cash used in investing activities	<u>(2,271)</u>	<u>(3,025)</u>
Net (decrease)/increase in cash and cash equivalents	(10,774)	4,898
Cash and cash equivalents at beginning of year	45,558	40,660
Cash and cash equivalents at end of year	<u>34,784</u>	<u>45,558</u>

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is PO BOX 267, Manchester, M41 4DU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website	- 33% reducing balance
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The members' liability is restricted to £1 each in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations - Gowns & Postage	<u>28,724</u>	<u>28,724</u>	<u>30,098</u>	<u>30,098</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Pyjama Fairies	<u>39,644</u>	<u>39,644</u>	<u>24,931</u>	<u>24,931</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Amortisation of intangible assets	1,830	2,731
Depreciation of tangible fixed assets	<u>587</u>	<u>25</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022 £	2021 £
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The average head count of employees during the year was Nil (2021: Nil).

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

8. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year or previous

10. Intangible assets

	Intangible asset user defined 1 £
Cost	
At 1 April 2021 and 31 March 2022	10,864
Amortisation	
At 1 April 2021	5,318
Charge for the year	1,830
At 31 March 2022	<u>7,148</u>
Carrying amount	
At 31 March 2022	3,716
At 31 March 2021	<u>5,546</u>

11. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 April 2021	319	–	319
Additions	–	2,271	2,271
At 31 March 2022	<u>319</u>	<u>2,271</u>	<u>2,590</u>
Depreciation			
At 1 April 2021	243	–	243
Charge for the year	19	568	587
At 31 March 2022	<u>262</u>	<u>568</u>	<u>830</u>
Carrying amount			
At 31 March 2022	57	1,703	1,760
At 31 March 2021	<u>76</u>	<u>–</u>	<u>76</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>51,180</u>	<u>28,724</u>	<u>(39,644)</u>	<u>40,260</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>46,013</u>	<u>30,098</u>	<u>(24,931)</u>	<u>51,180</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Intangible assets	3,716	3,716
Tangible fixed assets	1,760	1,760
Current assets	<u>34,784</u>	<u>34,784</u>
Net assets	<u>40,260</u>	<u>40,260</u>

	Unrestricted Funds £	Total Funds 2021 £
Intangible assets	—	—
Tangible fixed assets	5,622	5,622
Current assets	<u>45,558</u>	<u>45,558</u>
Net assets	<u>51,180</u>	<u>51,180</u>

14. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>45,558</u>	<u>(10,774)</u>	<u>34,784</u>










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Final Audit Report

2022-07-26

Created:	2022-07-26
By:	catrin skelton (catrin@francisgray.co.uk)
Status:	Signed
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2022-07-26 - 4:19:25 PM GMT- IP address: 5.69.116.87
-  Document e-signed by Victoria Thompson (Victoria@pyjamafairies.org)
Signature Date: 2022-07-26 - 4:19:28 PM GMT - Time Source: server- IP address: 5.69.116.87
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