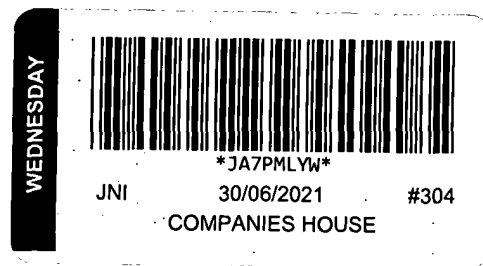


Community Rescue Service Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2020



CLAREMOUNT
Chartered Accountants
43 Clarendon Street
Derry
BT48 7ER

Community Rescue Service Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 June 2020

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Community Rescue Service Limited

Company Limited by Guarantee

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

Year ended 30 June 2020

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 30 June 2020.

Reference and administrative details

Registered charity name Community Rescue Service Limited

Charity registration number 106359

Company registration number NI631720

Principal office and registered office Kilcranny House
21 Cranagh Road
Coleraine
BT51 3NN
Antrim

The trustees

Mr S McCarry
Mr R Patton
Mr C Whittaker
Ms S Gibson
Mr R Graham

Independent examiner Mr K McCauley
Claremount
Chartered Accountants
43 Clarendon Street
Derry
BT48 7ER

Structure, governance and management

Community Rescue Service is a private limited company managed by a Board of Directors which is responsible for the governance and management of the premises and equipment owned by the organisation (ie: insurance, maintenance, utilities) and ensuring that the income and property of CRS is applied solely towards the promotion of the objectives of the company. The Board of Directors includes the Regional Commander who is responsible for operational matters and for the overall management of the Search and Rescue teams of volunteers. Our organisation carries out its purposes through:

- the provision of highly trained specialist land and waterborne search and rescue teams to assist in the search and rescue of persons missing or endangered by accidents or natural hazards in the area of benefit both independently and in association with the full emergency services and other statutory and voluntary aid agencies.
- the provision and maintenance of apparatus, equipment, vehicles and vessels for the saving of life and assistance of persons in distress within the area of benefit.
- advancing the education of the public in all matters relating to onland and inland water safety and awareness, waterborne rescue, first aid and the safe and appropriate use of outdoor environments.
- the provision of community safety officers to any location or event within the area of benefit where any statutory body or organiser requires, or the Directors deem public safety to be at risk and to assist in any way possible to ensure the safety of the public.

Community Rescue Service Limited

Company Limited by Guarantee

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

Year ended 30 June 2020

Objectives and activities

The primary objectives of the company are:

- The relief of human suffering and distress from disaster on urban and rural lowland environs and on inland waters
- The protection and preservation of health and the saving of lives
- The advancement of education, conflict resolution and reconciliation in Northern Ireland and other countries (ie: the area of benefit) as the Directors may from time to time think fit

The Charity's beneficiaries are the local community in Northern Ireland, ie: the general public and, in particular, those members of the public who are vulnerable through any form of mental or physical illness or at risk from themselves. The Charity provides support for both the vulnerable and their families.

Achievements and performance

The achievements and performance of the company are evidenced through the number of call-outs and searches and the number of interventions and preventions and also the number of rescued, found and returned to their families. Performance is also evidenced by the outcomes of the fundraising activities of our teams and of the general public and the benefits are further evidenced by the number of public events supported by the Charity.

Financial review

The net incoming resources for the period amounted to £41,634. The company reserves at the year end were £492,576 (2019 - £450,943) of which £336,339 is unrestricted funds. The trustees aim to have a reserve of three to six months expenditure at any given time.

The full results are set out in the accounts which form part of this report.

Plans for future periods

Our plans are to continue and promote and expand our search and rescue activities by growing our teams and equipment and by increasing our fundraising activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Community Rescue Service Limited

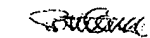
Company Limited by Guarantee

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

Year ended 30 June 2020

The trustees' annual report was approved on 30 June 2021 and signed on behalf of the board of trustees by:

S McCarry
30/06/2021 12:23:07



**Mr S McCarry
Trustee**

R Patton
29/06/2021 14:41:53



**Mr R Patton
Trustee**

Community Rescue Service Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Rescue Service Limited

Year ended 30 June 2020

I report to the trustees on my examination of the financial statements of Community Rescue Service Limited ('the charity') for the year ended 30 June 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland (ICAI), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Community Rescue Service Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Rescue Service Limited *(continued)*

Year ended 30 June 2020

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M K McCauley
30/06/2021 12:26:00

Mr K McCauley

Mr K McCauley

**CLAREMOUNT
Chartered accountants
43 Clarendon Street
Derry
BT48 7ER**

30 June 2021

Community Rescue Service Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	341,430	12,184	353,614	365,779
Other income	6	3,274	—	3,274	—
Total income		<u>344,704</u>	<u>12,184</u>	<u>356,888</u>	<u>365,779</u>
Expenditure					
Expenditure on charitable activities	7,8	295,750	19,504	315,254	185,651
Total expenditure		<u>295,750</u>	<u>19,504</u>	<u>315,254</u>	<u>185,651</u>
Net income and net movement in funds		<u>48,954</u>	<u>(7,320)</u>	<u>41,634</u>	<u>180,129</u>
Reconciliation of funds					
Total funds brought forward		287,385	163,558	450,943	270,815
Total funds carried forward		<u>336,339</u>	<u>156,238</u>	<u>492,577</u>	<u>450,943</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 9 to 17 form part of these financial statements.

Community Rescue Service Limited

Company Limited by Guarantee

Statement of Financial Position

30 June 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	438,775	183,050
Current assets			
Debtors	13	8,875	8,874
Cash at bank and in hand		<u>254,277</u>	<u>274,198</u>
		263,152	283,072
Creditors: amounts falling due within one year	14	<u>209,350</u>	<u>15,179</u>
Net current assets		53,802	267,893
Total assets less current liabilities		<u>492,577</u>	<u>450,943</u>
Net assets		<u>492,577</u>	<u>450,943</u>
Funds of the charity			
Restricted funds		156,238	163,558
Unrestricted funds		<u>336,339</u>	<u>287,385</u>
Total charity funds	17	<u>492,577</u>	<u>450,943</u>

For the year ending 30 June 2020 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.

The notes on pages 9 to 17 form part of these financial statements.

Community Rescue Service Limited

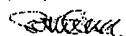
Company Limited by Guarantee

Statement of Financial Position (continued)

30 June 2020

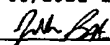
These financial statements were approved by the board of trustees and authorised for issue on 30 June 2021, and are signed on behalf of the board by:

S McCarry
30/06/2021 12:23:07



Mr S McCarry
Trustee

R Patton
29/06/2021 14:41:53



Mr R Patton
Trustee

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 June 2020

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Kilcranny House, 21 Cranagh Road, Coleraine, BT51 3NN, Antrim.

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.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

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.

Tangible assets

All fixed assets are initially recorded at cost.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

3. Accounting policies *(continued)*

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:

Motor Vehicles	- 20% straight line
Equipment	- 20% straight line
Boats	- 10% straight line

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Construction contracts

Where the outcome of construction contracts can be reliably estimated, contract revenue and contract costs are recognised by reference to the stage of completion of the contract activity as at the period end.

Where the outcome of construction contracts cannot be estimated reliably, revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable, and contract costs are recognised as an expense in the period in which they are incurred.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

3. Accounting policies *(continued)*

Construction contracts *(continued)*

The entity uses the percentage of completion method to determine the amounts to be recognised in the period. The stage of completion is measured by reference to the contract costs incurred up to the end of the reporting period as a percentage of total estimated costs for each contract. Costs incurred for work performed to date do not include costs relating to future activity, such as for materials or prepayments.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 June 2020

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	216,649	—	216,649
Charity shop takings	117,642	—	117,642
Fundraising events	7,139	—	7,139
Grants			
Halifax Foundation	—	5,000	5,000
Derry City & Strabane District Council	—	7,184	7,184
	<u>341,430</u>	<u>12,184</u>	<u>353,614</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	162,834	—	162,834
Charity shop takings	127,695	—	127,695
Fundraising events	8,370	—	8,370
Grants			
Department for Transport	—	22,680	22,680
Enkalon Foundation	—	2,000	2,000
Department for Justice	—	16,091	16,091
Halifax Foundation	—	500	500
ESB	—	9,633	9,633
RHACCS	—	1,106	1,106
Charity Trust	—	1,070	1,070
Lottery Fund	—	10,000	10,000
Screwfix Foundation	—	3,500	3,500
Limavady Small Community Grants	—	300	300
	<u>298,899</u>	<u>66,880</u>	<u>365,779</u>

6. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Covid Job Retention Scheme Grants	<u>3,274</u>	<u>3,274</u>	—	—

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages and salaries	22,048	–	22,048
Depreciation	92,058	19,504	111,562
General Expenses	3,919	–	3,919
Heat and light	12,688	–	12,688
Insurance	8,187	–	8,187
Rent and rates	26,056	–	26,056
Membership fees and training	6,131	–	6,131
Safety apparel and equipment	13,905	–	13,905
Motor and fuel expenses	50,825	–	50,825
Boat expenses and repairs	38,796	–	38,796
Professional fees	274	–	274
Event costs	18,162	–	18,162
Support costs	2,701	–	2,701
	<u>295,750</u>	<u>19,504</u>	<u>315,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Wages and salaries	17,340	–	17,340
Depreciation	22,017	19,686	41,703
General Expenses	892	–	892
Heat and light	19,010	–	19,010
Insurance	1,796	2,150	3,946
Rent and rates	21,320	–	21,320
Membership fees and training	150	–	150
Safety apparel and equipment	11,001	–	11,001
Motor and fuel expenses	39,542	4,302	43,844
Boat expenses and repairs	13,514	–	13,514
Event costs	10,869	–	10,869
Support costs	2,062	–	2,062
	<u>159,513</u>	<u>26,138</u>	<u>185,651</u>

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

8. Expenditure on charitable activities by activity type

	Rescue Services £	Charity Shop £	Support Costs £	Total fund 2020 £
Wages and salaries	–	22,048	–	22,048
Depreciation	111,562	–	–	111,562
General Expenses	3,919	–	–	3,919
Heat and light	3,806	8,882	–	12,688
Insurance	6,795	1,392	–	8,187
Rent and rates	–	26,056	–	26,056
Membership fees and training	6,131	–	–	6,131
Safety apparel and equipment	13,905	–	–	13,905
Motor and fuel expenses	50,825	–	–	50,825
Boat expenses and repairs	38,796	–	–	38,796
Event costs	18,162	–	–	18,162
Professional fees	274	–	–	274
Bank charges	–	–	2,701	2,701
Governance costs	–	–	–	–
	<u>254,175</u>	<u>58,378</u>	<u>2,701</u>	<u>315,254</u>

	Rescue Services £	Charity Shop £	Support Costs £	Total fund 2019 £
Wages and salaries	–	17,340	–	17,340
Depreciation	41,703	–	–	41,703
General Expenses	892	–	–	892
Heat and light	5,703	13,307	–	19,010
Insurance	3,275	671	–	3,946
Rent and rates	–	21,320	–	21,320
Membership fees and training	150	–	–	150
Safety apparel and equipment	11,001	–	–	11,001
Motor and fuel expenses	43,844	–	–	43,844
Boat expenses and repairs	13,514	–	–	13,514
Event costs	10,869	–	–	10,869
Bank charges	–	–	2,062	2,062
	<u>130,951</u>	<u>52,638</u>	<u>2,062</u>	<u>185,651</u>

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

9. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>111,562</u>	<u>41,702</u>

10. Staff costs

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

	2020 £	2019 £
Wages and salaries	<u>2,703</u>	<u>2,062</u>

The average head count of employees during the year was 1 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Boats £	Total £
Cost				
At 1 July 2019	132,382	182,090	205,468	519,940
Additions	<u>67,518</u>	<u>160,572</u>	<u>139,197</u>	<u>367,287</u>
At 30 June 2020	<u>199,900</u>	<u>342,662</u>	<u>344,665</u>	<u>887,227</u>
Depreciation				
At 1 July 2019	96,860	85,445	154,585	336,890
Charge for the year	<u>48,447</u>	<u>52,288</u>	<u>10,827</u>	<u>111,562</u>
At 30 June 2020	<u>145,307</u>	<u>137,733</u>	<u>165,412</u>	<u>448,452</u>
Carrying amount				
At 30 June 2020	<u>54,593</u>	<u>204,929</u>	<u>179,253</u>	<u>438,775</u>
At 30 June 2019	<u>35,522</u>	<u>96,645</u>	<u>50,883</u>	<u>183,050</u>

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2020

13. Debtors

	2020	2019
	£	£
Other debtors	<u>8,875</u>	<u>8,874</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	194,350	179
Loan from members	<u>15,000</u>	<u>15,000</u>
	<u>209,350</u>	<u>15,179</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
Unrestricted Fund	<u>287,385</u>	<u>344,704</u>	<u>(295,750)</u>	<u>336,339</u>

Restricted funds

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
Restricted Fund	<u>163,558</u>	<u>12,184</u>	<u>(19,504)</u>	<u>156,238</u>



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Document Signers

Scan/Click the QR Code to view signature information

Name S McCarry
Email sean@communityrescue.org
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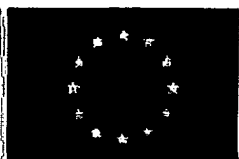


Name R Patton
Email jonathan@broadwaterprojects.co.uk
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Wed, 30 Jun 2021 12:23:08 S McCarry Signed the Document
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