

ANNUAL REPORT 2023



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Changing Strategy

Por Eso! had to change strategy in 2023. We realized we could not scale up our programs for food security in the high Andes ourselves any further. Prolonged and severe unrest in Peru, especially in our region, and sadly also within our field team, led to the decision in February 2023 to look for new ways to guarantee our legacy. We were looking for a larger organization to transfer our programs to.

Mostly due to our staffing problems and difficult working conditions, we were planning to find a more solid organization that would take over our school garden program, in the most comprehensive sense, as a proven solution to malnutrition and food insecurity in remote Andean communities, and hopefully beyond.

Entrusting a larger party with the scaling up of our methodology, we planned to dissolve our own foundation by the end of 2023.

For 2023, being short on staff, we decided to focus on the school program and trust the families to garden on independently from us. Nevertheless, at the end of 2023 we organized a big 'closure event' for a big part of our families to fulfill our final promises of support.

Impression: <https://vimeo.com/894085911>





We followed a thorough process in order to secure the future of our legacy. In a detailed prospectus (Q2) we described our school and family programs and all PEIP-assets that we would hand over for free. We hired a Peruvian expert to lead the selection process (Q3), cooperating closely with Simone Heemskerk and our Peruvian support group of Creemos. This expert drew up a long list and worked towards a short list of possibly suitable candidates.



Unfortunately, no candidate managed to meet our requirements of being both willing and fully capable of carrying out our methodology on a larger scale. We decided to go "on hold", shut down our operations in the field, to let go of our remaining staff at the end of 2023.

This decision was bittersweet. In its current form we didn't want PEIP to continue just as we have done for many years in the Cusco region. Regional authorities, schools and families already know our methodology. There is enough capability and experience around. Without expanding, just continuing as we had been doing is not sustainable.

We celebrated the closure with schools and families. Our mission till this far was completed. We did throw a huge party, inviting all communities and partners we worked with, to celebrate our shared successes over the past 15 years. The festivities of course included a truly astounding abundance of self-grown, healthy and very tasty vegetables!





2024: Hopes are high

Fortunately, we do still see spontaneous copying and expanding of our school garden program by schools, families and communities, NGO's and individual professionals. Interesting and interested parties are still reaching out to us. Donors are adamant the work of Por Eso! should continue one way or another. Hopes are high. We are still on the lookout for an organization to transfer to. That is why we have not yet dissolved our foundation.



In 2024, while being openminded, we will adhere to our strict principles concerning the organization we would be willing to transfer to – our standards remain high. Should we fail to transfer our work, we will find a way to put our remaining assets to good use, during the second half of 2024.

We have planted a seed together with schools, parents, and organizations. The authorities in Cusco are both capable and experienced enough to continue with the school gardens on their own. In the meantime, we will further investigate in 2024 how we can reach even more schools.

We want to thank all funds, donors and supporters for their support and uplifting messages during this turbulent year. Their willingness to come back on board when Por Eso! finds a partner means so much to us. That cannot be expressed in terms of money.

With kind regards,

Simone Heemskerk

Simone Heemskerk

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ASOCIACIÓN POR ESOL PERU

Jacaranda 290
Calca (Cusco)
Peru



Board approval:

May, 2024

A handwritten signature in black ink, appearing to read 'J Buets'.

Jolanda Buets
President

A handwritten signature in black ink, appearing to read 'Stephanie Hosman'.

Stephanie Hosman
Treasurer

A handwritten signature in black ink, appearing to read 'Taco Zimmerman'.

Taco Zimmerman
Board member

A handwritten signature in black ink, appearing to read 'Arie van der Priem'.

Arie van der Priem
Board member

A handwritten signature in black ink, appearing to read 'Carien Bartels'.

Carien Bartels
Board member



Results in 2023

1.1. School program in 2023

We had on average only four team members in the field. They managed to achieve some remarkable results, supporting schools without being able to visit them all regularly. The School Garden Committees (consisting of school staff, teachers and parents) stood up to the challenge and worked almost independently, and successfully so, on reviving and expanding their school gardens. In April of 2023, when Peru emerged from a prolonged period of serious unrest and PEIP could resume working, only 19 % of participating schools scored yellow or green. In December 2023, a massive 78% of schools scored yellow or green on their gardens. With them we drew up plans to extend their fruitful efforts into 2024.

We worked this year with a record **83 schools** in total, including the most recently started schools in Ancoto with the famous restaurant of MIL in Maras, Urubamba and Santillana with NGO Prisma in Ayacucho, which is a new region to PEIP. We expanded to another new province, Ocongate, with the Laura Marca school in the community of Quispicanchis.





1.2. Official Recognition of teachers

We adjusted our training module and conducted a number of workshops for schoolteachers on Bio-intensive organic horticulture in school gardens. In the Cusco region, 58 qualified teachers from 17 schools received a certificate, emitted by the Ministry of Education in Cusco for their training and working experience in the school gardens.



With the educational authorities in the regions of Calca, Canas and Paucartambo, we evaluated the integration of the school garden into their pedagogical instruments. Our goal is to ensure that school gardening is also used to upgrade other school subjects such as biology, cooperation and presentation, math and science.

With **UNESCO**, we continued to work on school gardens in three secondary schools. These secondary schools will be able to present graduating students with a double certificate; the second one being a certificate on intensive organic horticulture.





1.3. Agreements with municipalities

We signed a number of agreements in which municipalities would contribute to the school program, and in some cases also to the family program. They would have shared ownership, contribute their share of the budget and would provide pedagogical support to the schools. However, despite the mayors and councils signing agreements, no municipality managed to support our joint work in schools financially. This goes to show that, unfortunately, scaling up through municipalities only is not a viable road towards sustainability just yet. Full-on NGO support, and perhaps a little friendly pressure, is still necessary for municipalities to live up to their own good intentions and actually contribute their share.

1.4. Family program in 2023

As said, due to a shortage of field staff, we had to focus on the schools and let the families fend for themselves. Experienced families were asked to support others. We could only carry out one monitoring survey amongst 1200 families, in September. In this survey, we found that the 500 families who had been in our regular family program did a lot better than those who had come in from our former Covid emergency program. Overall, 25% of families managed to produce enough vegetables to sell them on the market.





FINANCIAL YEAR REPORT

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1.5. BALANCE SHEET ON 31 DECEMBER 2023

Balance sheet

		31-12-2023	31-12-2022		31-12-2023	31-12-2022
Tangible fixed assets				Reserves and funds		
Car and motorbikes	1	1.734	6.911	Reserves for projects/specific	3	301.398 335.134
				Current liabilities		
				Accruals and deferred income	4	0 52.957
Cash and banks	2	299.663	381.179			
Total assets		301.398	388.090	Total liabilities		301.398 388.091





1.6. PROFIT AND LOSS STATEMENT 2023

Profit and loss statement			
Income	2023	Budget	2022
Income from fundraising			
Income from fundraising general	123.195	326.063	246.995
Overige baten	1.089		-
Total income	124.283	326.063	246.995
Expenses	2022		2021
Spent on projects			
New communities: Families and schools	-	-	-
Continuation of construction Families	21.101	101.290	36.351
Becoming self-sustainable families (monitoring)	20.262	11.664	35.315
School garden Program	90.825	90.352	86.026
Family program (follow up pandemic)	7.233	110.780	38.386
	139.421	314.085	196.079
Fundraising expenses	5.238	2.973	3.219
Administration and management expenses			
Wages	9.137	7.284	6.279
Housing	316	201	121
Car expenses	1.563	670	583
General expenses	672	281	132
Office costs	1.028	488	429
Currency exchange costs	444	-	90-
Interest and banking costs	201	81	530
	13.361	9.005	7.983
Total expenses	158.019	326.063	207.280
Profit/Loss	33.736-	-	39.715





1.7. NOTES TO THE FINANCIAL STATEMENT

NOTES TO THE FINANCIAL STATEMENTS

GENERAL NOTES

The financial statements are drawn up in accordance with in the Netherlands generally accepted accounting principles financial reporting, including the Guidance for financial reporting for non-profit small entities, the "Richtlijn voor de Jaarverslaggeving Kleine Organisaties zonder winststreven (RJK C1)".

Activities

The activities of Stichting Por Eso!, having its registered office at Utrecht, primarily consist of initiating and supporting projects and initiatives in developing countries. These projects and initiatives aim to increase the well-being and self-reliance of the local population. The actual activities are carried out in Peru.

GENERAL ACCOUNTING POLICIES

General

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code with the exception of Section 6 'voorschriften omtrent de grondslagen van waardering en bepaling van het resultaat'. Instead the policies for determination of the result according the 'Wet op de Vennootschapsbelasting' have been applied. In addition the 'Besluit fiscale waarderingsgrondslagen' and the 'Handreiking bij de toepassing van fiscale grondslagen voor kleine rechtspersonen' published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving') have been applied.

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

Foreign currency

Functional currency

Items included in the financial statements of the company are valued with due regard for the currency in the economic environment in which the company carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of the company.

Transactions, receivables and liabilities

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

Monetary assets and liabilities in foreign currencies are converted to the closing rate of the functional currency on the balance sheet date. The translation differences resulting from settlement and conversion are credited or charged to the income statement, unless hedge-accounting is applied.

Non-monetary assets valued at historical cost in a foreign currency are converted at the exchange rate on the transaction date.





NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTING POLICIES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Tangible fixed assets

Other tangible fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on the expected future life and impairments. The depreciations are based on the expected future life, unless a maximum depreciation percentage of 20% is prescribed for tax purposes, and are calculated on the basis of a fixed percentage of the cost price, taking into account any residual value. It is depreciated from the moment of commissioning.

Cash at banks and in hand

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

Equity

Freely disposable capital (project reserves)

The freely disposable capital is that part of the equity capital which the competent bodies can dispose of, without hindrance by legal or statutory provisions, for the purpose for which the foundation was established.

Tied-up capital (policy specific funds)

The tied-up capital is that part of the capital that has been separated because it has been given a more limited spending option than would be allowed in view of the objective of the foundation.

Current liabilities

On initial recognition current liabilities are recognised at fair value. A business interest rate must be taken into account

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

Income

Income comprises the income from the supply of goods and services after deduction of discounts and such like and of taxes levied on the turnover, as well as income from donations, subsidies, sponsorship contributions and other receipts. Revenues from the goods supplied are recognised when all significant risks and rewards in respect of the goods have been transferred to the buyer. The costs of these goods are allocated to the same period. Revenues from the services rendered are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered. The costs of these services are allocated to the same period.

Costs

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Financial income and expense

Interest income and interest expenses

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.





1.8. NOTES TO THE BALANCE SHEET

Notes to the balance sheet

1 Tangible fixed assets

	Cars and motorbikes	Computers	Total
Balance 01-01-2023	5.435	1.475	6.911
Investments	-	-	-
Depreciation	-3.723	-1.454	-5.177
Balance 31-12-2023	1.713	21	1.733

	31-12-2023	31-12-2022
Total cost of purchase	6.103	27.947
Total depreciation	-4.369	-21.036
	1.734	6.911

2 Cash and banks

	31-12-2023	31-12-2022
Rabobank account	247.190	285.672
BCP account	52.333	94.525
Cash	141	982
	299.663	381.179

Cash and banks include a bank account that Creemos Lima opened on behalf of Por Eso!, which is used to receive donations for Por Eso!

At the closing of 2023 this account had a balance of

€ 36.697. Por Eso! manages the accounts but the money belongs to Creemos Lima until the moment it is spent. This amount has been reserved.





Notes to the balance sheet

3 Reserves and funds

	31-12-2023	31-12-2022
Balance 01-01	335.134	295.419
Changes in project reserves	-13.429	6.150
Change in policy specific funds	-20.307	33.565
Balance 31-12	<u>301.398</u>	<u>335.134</u>

This amount can be specified as following:

Project reserves	264.700	278.129
Policy specific funds	36.697	57.004
	<u>301.398</u>	<u>335.134</u>

We aim to maintain a minimum amount of twice the yearly budget in the project reserves, in order to guarantee the continuity of the foundation. Por Eso commits itself to support each village for six years and commits to cooperation with schools for a minimum of two years. These long-term commitments require reserves to cover any potential downfall in revenues for several years.

The Policy specific funds relate to the bank accounts at BCP, on which the donations of Creemos Lima are received, and are controlled by Por Eso!

4 Accruals and deferred income

	31-12-2023	31-12-2022
	destination 2024	destination 2023
Creemos	-	-
Anonymous Fund	-	-
Community Rotary Service	-	5.000
Anonymous Europe	-	2.500
Anonymous Europe	-	-
Anonymous Netherlands	-	41.000
1% for Developmentd Fund Vienna	-	-
Anonymous	-	1.957
Boekenbeurs Gemert	-	2.500
	<u>-</u>	<u>52.957</u>





1.9. NOTES TO THE PROFIT AND LOSS STATEMENT 2023

Notes to the profit & loss statement

Income from fundraising

	<u>2023</u>	<u>2022</u>
Income received in 2023	70.238	265.922
Destination 2024	-	52.957-
Income received in 2022 destination 2023	52.957	34.030
	<u>123.195</u>	<u>246.995</u>
Income from persons	29.288	73.907
Income from non profit organisations	40.950	192.015
Total income received in 2023	<u>70.238</u>	<u>265.922</u>

Income from fundraising consists of

	<u>Received in 2023</u>
	Total
Creemos *	7.422
Anonymous Fund Europe	39.950
Other donations	22.866
	<u>70.238</u>

* Income Creemos based on donations received on the bank accounts of Creemos in 2023.
In 2023 an amount of €27.327 has been transferred from the Creemos bank accounts to the bank accounts of Por Eso.

Fundraising expenses	<u>2023</u>	<u>2022</u>
Promotional material	705	1.345
Travel expenses	4.533	1.873
	<u>5.238</u>	<u>3.219</u>

Administration and management expenses	<u>2023</u>	<u>2022</u>
Wages	9.137	6.279
Housing	316	121
Car expenses	1.563	583
Accountant	672	132
Office supplies	1.028	429
Currency exchange variations	444	90-
Interest and banking expenses	201	530
	<u>13.361</u>	<u>7.983</u>

Average FTE 5,4 (2022: 11)



1.10. OVERVIEW OF EXPENSES ON ACTIVITIES

Type of expense	Projects					Fundraising expenses	Management & Administration	Total	Budget
	New communities: families	Continuation of construction families	Becoming self-sustaining A families	Schoolgardens	Emergency pandemic	Fundraising			
Wages/fees, pensions and insurance	-	9.137	13.705	54.822	4.568	-	9.137	91.370	145.680
Emergency aid	-	-	-	-	40	-	-	40	36.713
School vegetable gardens	-	100	50	5.600	-	-	-	5.750	31.214
Improving homes	-	7.299	-	-	-	-	-	7.299	48.526
Workshops/monitoring/evaluation	-	342	171	5.061	512	-	-	6.086	15.178
Health campaigns	-	-	-	-	-	-	-	-	-
Transport	-	1.563	2.345	9.380	782	-	1.563	15.633	24.757
Publicity	-	-	-	-	-	705	-	705	1.351
Rent	-	262	393	1.573	131	-	262	2.621	2.216
Other housing expenses	-	54	80	322	27	-	54	536	1.800
Telephone and internet	-	325	487	1.950	162	-	325	3.250	2.789
Other office expenses	-	703	1.055	4.219	352	-	703	7.031	7.784
Bouwen website	-	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	4.533	-	4.533	1.622
Juridische kosten	-	-	-	-	-	-	-	-	-
Accountant and other general costs	-	672	1.007	4.029	336	-	672	6.715	4.813
Currency exchange variations	-	444	666	2.664	222	-	444	4.439	-
Bankcharges and interest	-	201	302	1.207	101	-	201	2.012	1.622
Total	-	21.101	20.262	90.825	7.233	5.238	13.361	158.019	326.063
Percentage of earnings	0%	17%	16%	73%	6%	4%	11%	127%	-
Percentage of expenses	0%	13%	13%	57%	5%	3%	8%	100%	-

As explained earlier in this annual report, at the beginning of 2023 several major changes were implemented. The employment relationships of 5 employees were terminated immediately, and a large portion of the activities were put on hold. In 2023, the focus was on the 'school vegetable garden program' meanwhile finding a suitable transfer partner as a new way to expand and grow. In December 2023 we managed delivering all necessary materials to the families to become even more sustainable.

1.11. ACCOUNTANT STATEMEN



Dear board,

Herewith we submit you a report of our activities on the annual account 2022 of your company.

The balance sheet as of 31 December 2022, the profit and loss account 2022 and the notes, on the pages 11-29 forming part of the financial statements 2022 and the other information are components of this report.

Compilation report

The financial statements of Stichting Por Eso!, te Utrecht including the financial statements of Asociacion Por Eso Peru, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2022 and the profit and loss account for the year 2022 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law (titel 9 Boek 2 BW and also the "Richtlijn voor de Jaarverslaglegging C1 'klein organisaties zonder winststreven'. To this end we have applied our professional expertise in accounting and financial reporting."

In a compilation engagement, you are responsible for providing us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility.

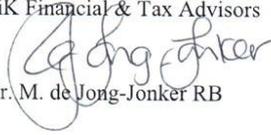
To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Por Eso!.

We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

We trust to have been of your service. We are available to provide further explanation.

Groenekan, The Netherlands, April 30, 2024

KiK Financial & Tax Advisors


Mr. M. de Jong-Jonker RB

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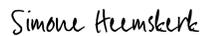
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Agent Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	5/2/2024 11:00:03 AM
Certified Delivered	Security Checked	5/8/2024 9:23:25 AM
Signing Complete	Security Checked	5/8/2024 9:27:07 AM
Completed	Security Checked	5/8/2024 9:27:07 AM
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