

REGISTERED COMPANY NUMBER: 3676476 (England and Wales)
REGISTERED CHARITY NUMBER: 1073486

SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	Mr J D Allan Mr R Auger (resigned 19.4.23) Mr N J Baker (appointed 1.2.23) Ms J A Boyd Mr R J Clowes Mr A D Cross Mr H Devlin (resigned 19.10.23) Mr A Fox Mr R J Gough Reverend R Hayes Mr N J Hinton Mr M J Lunt Mrs L Mitchell (appointed 15.1.24)
COMPANY SECRETARY	Mr M J Lunt
REGISTERED OFFICE	Drapers Place Horsefair Abbey Foregate Shrewsbury Shropshire SY2 6BP
REGISTERED COMPANY NUMBER	3676476 (England and Wales)
REGISTERED CHARITY NUMBER	1073486
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED
BANKERS	Barclays Bank 44 - 46 Castle Street Shrewsbury Shropshire SY1 2BU Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Trust are to promote the preservation, conservation and management, for the benefit of the people of Shrewsbury, Shropshire and the nation of the historic building known as Drapers Hall, St Mary's Place, Shrewsbury (a grade II Listed building).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

- 1) The listed structure of the Drapers Hall provides an appropriate environment and access opportunities for the historically associated furniture, pictures and other chattels that are owned by the Shrewsbury Drapers Company charity and Shrewsbury Drapers Holy Cross Limited.
- 2) The Trust obtains income by letting the Hall for operation as a hotel/restaurant and uses this income to maintain the structure and pay other expenses properly incurred by the Charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trust continues to have a successful commercial tenant that is consolidating the business and developing a reputation for good quality restaurant food with high quality room accommodation. The last 12 months has seen the relationship with the tenant continue to work well with regular planned meetings and follow up.

During the year a chartered surveyor was employed to undertake a comprehensive survey of the building for the purpose of reviewing the value underpinning the Hall's Buildings Insurance. The report identified that the replacement cost following inflation needed an uplift and subsequently following correspondence with the Trust's Insurer the cover is now set at £6.25m, the tenant remains responsible for paying the premium.

During the summer it was agreed with the tenant that part of the kitchen accommodation was not ideal for the capacity of the restaurant. An architectural practice was commissioned to devise a scheme and consult with the local Conservation Officer to get planning approval for a refurbishment project which involved the complete renovation of the whole kitchen.

We are pleased to report that approval was granted. At the same time, and following a tendering process, a price was agreed with a local contractor and the project was planned to start during the second week of January 2024.

This project was completed in time and on budget.

FINANCIAL REVIEW

Financial position

The Shrewsbury Drapers' Hall was let on 1 December 2021 to a commercial tenant trading as a restaurant and boutique hotel. The new restaurant and accommodation has been successful and the Trust's rental income has been restored to pre-Covid levels at the year ended 31 December 2023.

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

Although at the Balance Sheet date the Trust had substantial bank balances, there is a commitment to spend up to £90,000, plus recoverable VAT, on improving the main kitchen within building. Therefore at this time there is no proposal to transfer additional funds to reserves.

The free reserves at the year end were £97,826 (2022: £75,837)

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The Trust is registered in England and Wales, as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 December 1998. The Trust's registered charity number is 1073486.

Recruitment and appointment of new trustees

The management of the Trust is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Classes of membership

Founder members are those members who, in the first year of operation up to 31 December 1999, provided loans, covenants, Gift Aid or outright donations thereby to assist the Trust to purchase the Shrewsbury Drapers' Hall. These members enjoy full rights set out in the Memorandum and Articles, including the power to elect Trustees, voting rights at the AGM and to receive the Report and Accounts. There are 21 founder members.

The Trust may also have corporate members. A corporate member can nominate an authorised representative who shall be entitled to exercise the same powers on behalf of the company which he represents as if he were an individual member of the charity. There are no corporate members.

Risk management

The Trustees have a duty to identify and review the risks to which the Trust is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

Following the success of letting of the Hall to new tenants in 2021, we have embarked on a joint development and substantial improvement of the kitchen area. The initial planning and approval phase is underway and the work should be completed by 30 June 2024. The cost of this work is estimated to be £90,000 plus recoverable VAT. This program continues our plan to work with the new tenants to establish a viable and successful business which also helps the Trust to achieve its conservation and access objectives for the property.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Shrewsbury Drapers' Hall Preservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

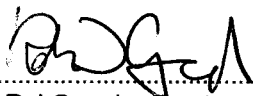
TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on12/9/2024..... and signed on its behalf by:



.....
Mr R J Gough - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST

Independent examiner's report to the trustees of Shrewsbury Drapers' Hall Preservation Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: 17th September 2024

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		570	-	570	924
Other trading activities	3	36,023	-	36,023	27,710
Investment income	4	619	-	619	5
Total		<u>37,212</u>	<u>-</u>	<u>37,212</u>	<u>28,639</u>
EXPENDITURE ON					
Charitable activities					
General		<u>4,948</u>	<u>-</u>	<u>4,948</u>	<u>21,509</u>
NET INCOME		32,264	-	32,264	7,130
RECONCILIATION OF FUNDS					
Total funds brought forward		240,541	59,143	299,684	292,554
TOTAL FUNDS CARRIED FORWARD		<u>272,805</u>	<u>59,143</u>	<u>331,948</u>	<u>299,684</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	174,979	59,143	234,122	223,847
CURRENT ASSETS					
Debtors	8	4,834	-	4,834	6,695
Cash at bank		110,673	-	110,673	84,433
		<u>115,507</u>	<u>-</u>	<u>115,507</u>	<u>91,128</u>
CREDITORS					
Amounts falling due within one year	9	(17,681)	-	(17,681)	(15,291)
NET CURRENT ASSETS		<u>97,826</u>	<u>-</u>	<u>97,826</u>	<u>75,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>272,805</u>	<u>59,143</u>	<u>331,948</u>	<u>299,684</u>
NET ASSETS		<u>272,805</u>	<u>59,143</u>	<u>331,948</u>	<u>299,684</u>
FUNDS	10				
Unrestricted funds				272,805	240,541
Restricted funds				59,143	59,143
TOTAL FUNDS				<u>331,948</u>	<u>299,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

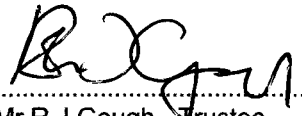
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~12 September 2024~~ and were signed on its behalf by:


.....
Mr R J Gough - Trustee


.....
Mr N J Hinton - Trustee

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. GENERAL INFORMATION

The Trust is registered in England and Wales as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 December 1998. The Trust's registered charity number is 1073486.

The Directors of the Company are the member trustees named on page 1. In the event of the Trust being wound up their liability in respect of the guarantee is limited to £5 per member of the Trust.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. ACCOUNTING POLICIES - continued

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hall Rental	35,000	27,710
Insurance Recharge	1,023	-
	<u>36,023</u>	<u>27,710</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank Interest	<u>619</u>	<u>5</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees expenses of £102 were reimbursed for the year ended 31 December 2023. (2022: £nil).

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	924	-	924
Other trading activities	27,710	-	27,710
Investment income	5	-	5
Total	<u>28,639</u>	<u>-</u>	<u>28,639</u>
EXPENDITURE ON			
Charitable activities			
General	<u>21,509</u>	<u>-</u>	<u>21,509</u>
NET INCOME	7,130	-	7,130
RECONCILIATION OF FUNDS			
Total funds brought forward	233,411	59,143	292,554
TOTAL FUNDS CARRIED FORWARD	<u>240,541</u>	<u>59,143</u>	<u>299,684</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2023	223,847
Additions	<u>10,275</u>
At 31 December 2023	<u>234,122</u>
NET BOOK VALUE	
At 31 December 2023	<u>234,122</u>
At 31 December 2022	<u>223,847</u>

The property was purchased in 1999 at a cost of £150,000. It is to be retained in the ownership of the Trustees and cannot be sold before 17 September 2079 without the prior approval of the Trustees of the National Heritage Memorial Fund (NHMF) whose approval, if given, may be subject to such terms and conditions as it thinks fit, which may include a requirement for the repayments of the NHMF of a share of the net proceeds of the sale of the property.

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,834	6,695
	<u>4,834</u>	<u>6,695</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,524	-
Social security and other taxes	214	2,814
Other creditors	8,750	8,750
Accruals and deferred income	7,193	3,727
	<u>17,681</u>	<u>15,291</u>

Deferred Income includes £5,116 invoiced to the tenants of Shrewsbury Drapers Hall in respect of insurance for the period January 2024 to September 2024. This will be released in full in the financial year ended 31 December 2024.

10. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	240,541	32,264	272,805
Restricted funds			
Restricted Funds	59,143	-	59,143
TOTAL FUNDS	<u>299,684</u>	<u>32,264</u>	<u>331,948</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,212	(4,948)	32,264
TOTAL FUNDS	<u>37,212</u>	<u>(4,948)</u>	<u>32,264</u>

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	233,411	7,130	240,541
Restricted funds			
Restricted Funds	59,143	-	59,143
TOTAL FUNDS	<u>292,554</u>	<u>7,130</u>	<u>299,684</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,639	(21,509)	7,130
TOTAL FUNDS	<u>28,639</u>	<u>(21,509)</u>	<u>7,130</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	233,411	39,394	272,805
Restricted funds			
Restricted Funds	59,143	-	59,143
TOTAL FUNDS	<u>292,554</u>	<u>39,394</u>	<u>331,948</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,851	(26,457)	39,394
TOTAL FUNDS	<u>65,851</u>	<u>(26,457)</u>	<u>39,394</u>

**SHREWSBURY DRAPERS' HALL PRESERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. MOVEMENT IN FUNDS - continued

Unrestricted funds represent funds available for use in furthering the charity's general aims. The trustees consider that a prudent policy needs to be established to retain a reasonable level of funds for future property maintenance commitments. They are responsible for the upkeep and preservation of an important historic building and need sufficient financial reserves available for future support for this building.

The restricted fund represents grants received from the Trustees of the National Heritage Memorial Fund (NHMF) known as the Heritage Lottery Fund.

£59,143 has been utilised to help purchase the property, Shrewsbury Drapers' Hall, and carry out repair works. The contract with the NHMF states that the terms and conditions of the contract shall cease to apply to the whole or any part of the property on the expiry of the period of 80 years from the 17 September 1990.

11. RELATED PARTY DISCLOSURES

During the year, the Trust received donations of £214 (2022: £494) from one trustee, Nigel J Hinton, in respect of Drapers' tours and talks given during the year.

The trustees engaged John Graham Moss, a trustee, of Moss Company LLP, to act on behalf of the trustees in his professional capacity as an architect in the year to 31 December 2023. In the year ended 31 December 2023, Moss Company LLP had invoiced fees to the Charity amounting to £5,285. (2022: £nil).