

Company registration number: 06740069

Charity registration number: 1130061

Longmead Community Farm Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Longmead Community Farm Limited

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Longmead Community Farm Limited

Trustees	Mr David Crowder Mrs Mandy Goodenough The Venerable Antony Macrow-Wood Mrs Christine Corteen Mr Christopher Shaw Mr Colin Brady Mr Robert Sawdy Mr Graeme Marsh
Principal Office	Longmead Farmhouse Milborne St Andrew Dorset DT11 0HU
Registered Office	Longmead Farmhouse Milbourne St Andrew Dorset DT11 0HU
Company Registration Number	06740069
Charity Registration Number	1130061
Bankers	The Co-operative Bank
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ

Longmead Community Farm Limited

Objectives and activities

Objectives

To promote the education of the community in Dorset and surrounding areas and in particular but not exclusively in animal care, agriculture, horticulture and creative arts through provision of a community farm, based on Christian principles in such ways as the trustees think fit.

Activities

To provide educational farm-based activities for children and adults including those with mental health, emotional or behavioural problems together with their families and carers to develop physical, mental and spiritual capacity and grow to maturity as individuals and as members of society and so their conditions of life are improved. This is done by:

- therapeutic, supportive, educative, developmental and pastoral services to families and family members who are at risk, vulnerable or under stress.
- opportunities to work with animals and on the land, and to live communally.
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities described in this report.

During 2020 vulnerable families and young people continued to be supported at Longmead and family-oriented organisations and schools made use of the facilities. This has included continuing engagement with Dorset Family Matters, Bournemouth, Christchurch and Poole Council, support offered to some young people under the care of the Beaufort Care Group, joint work with The Koru Project and space was also offered to Bournemouth Borough Council for respite care.

General house and barn improvements have continued to take place whilst the smallholding and garden continued to produce food prepared and eaten by the residents and guests but 2020 proved to be a year unprecedented change due to the Coronavirus pandemic and the national lockdown. The project remained open throughout, adapting its services to provide sessions, respite accommodation and food and support to those most in need. A General Manager took up post in January, following the resignation of the Family Programme manager, and manages the Senior Practitioner and Family Work Programme, the House and the Farm. The Senior Practitioner also took up post in January 2020 and resides at the farm as part tenant and part warden. Throughout the year a search for replacement wardens was made for one of the self contained flats and an appointment was made at the end of 2020. The project was also supported by sessional family workers, sessional warden and house keeper and volunteers.

During the year Longmead continued a partnership with Koru an arts therapy enterprise who now operate from the art studio in the barns.

This period of accounts covers the tenth year of operation as an independent charity - previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Longmead Community Farm Limited

Financial Review

Longmead has shown it can operate on a relatively small budget and overall the finances of the Trust remain healthy thanks to some generous support by other charities, an increase in paid activity and partnerships and the magnificent efforts of our volunteers. This year has shown that the charity has been able to operate during a global pandemic and to build up some reserves to develop a long term maintenance plan for the property. The initial investment in solar panels and a biomass boiler system generates sufficient income that covers most the cost of our utility bills.

Freehold Property

The Longmead Community Farmhouse and land is the sole property owned by the charity. It was passed to Longmead Community Farm on 6/10/2010 at no cost to the charity.

Reserves Policy

The 'Longmead project' started from a low base ten years ago, and previously stated policy to hold a reserve that is equivalent to at least 3 months of annual expenses is still met.

Plans for the Future

- To grow the number of vulnerable families with whom we work and to continue to engage with local statutory bodies who refer families to the farm.
- To continue to extend Longmead's 'community' in order to support the ongoing work and recruit new volunteers to replace some of those who have retired.
- To further develop our fundraising by looking into sources of income from individual donations, trusts, and local authority and statutory funders to ensure the sustainability of Longmead Community Farm To maintain and fund a reasonable maintenance plan to keep the project in safe working order.
- To continue to develop independent revenue streams, such as mid week interventions, forest school, respite accommodation to strengthen the project's business plan.
- To continue to develop work with other charities and local organisations whose work is aligned with the objectives of Longmead.
- To further expand the creative and outdoor activities that take place with guests at Longmead.

Independent Examiner

Sue Wintle FMAAT of Oak Accounting Limited is the independent examiner.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies on behalf of the board of trustees by Robert Sawdy.

On Behalf of the Board

Robert Sawdy: Dated:

Longmead Community Farm Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Longmead Community Farm Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 the trustees of the charity on 13 August 2021 and signed on its behalf by:

.....
Mr Robert Sawdy
Trustee

Longmead Community Farm Limited

Independent Examiner's Report to the trustees of Longmead Community Farm Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Longmead Community Farm Limited (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 Longmead Community Farm Limited 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 Longmead Community Farm Limited 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.

.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

13 August 2021

Longmead Community Farm Limited

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Donations and legacies		29,971	5,000	34,971	16,800
Other trading activities		9,594	-	9,594	5,843
Investment income	6	10,978	-	10,978	10,563
		50,543	5,000	55,543	33,206
<i>Charitable activities</i>		32,870	-	32,870	7,495
<i>Other income</i>		4,868	-	4,868	1,306
		88,281	5,000	93,281	42,007
Resources expended					
<i>Charitable activities</i>	8	(82,103)	-	(82,103)	(77,660)
Net incoming/(outgoing) resources before other recognised gains and losses		6,178	5,000	11,178	(35,653)
Other recognised gains and losses					
<i>Realised gains on investment assets</i>		287	-	287	2,453
Net movement in funds		6,465	5,000	11,465	(33,200)
Reconciliation of funds					
Total funds brought forward		<u>72,648</u>	<u>-</u>	<u>72,648</u>	<u>105,846</u>
Total funds carried forward		<u>79,113</u>	<u>5,000</u>	<u>84,113</u>	<u>72,646</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 19.

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

(Registration number: 06740069)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	19,818	21,951
Current assets			
Debtors	15	563	596
Investments	16	33,798	33,510
Cash at bank and in hand	17	31,217	17,868
		<u>65,578</u>	<u>51,974</u>
Creditors: Amounts falling due within one year	18	<u>(1,283)</u>	<u>(1,279)</u>
Net current assets		<u>64,295</u>	<u>50,695</u>
Net assets		<u>84,113</u>	<u>72,646</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,000	-
Unrestricted income funds			
Unrestricted funds		<u>79,113</u>	<u>72,646</u>
Total funds	19	<u>84,113</u>	<u>72,646</u>

For the financial year ending 31 December 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 13 August 2021 and signed on their behalf by:

.....
Mr Robert Sawdy
Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Longmead Farmhouse

Milbourne St Andrew

Dorset

DT11 0HU

These financial statements were authorised for issue by the trustees on 13 August 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Longmead Community Farm Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

Activities for generating funds are income from sale of produce and other items.

Investment income

Investment income is from bank interest, current asset investments, solar and biomass income and rent.

Charitable activities

Income from charitable activities is for the provision of training.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Freehold land and buildings:

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green Pastures Christian Centre of Pastoral Care and Healing (charity no 1090568) to enable Longmead Community Farm Limited to act as an independent charity in accordance with its objects. Should the property be sold at some future date it is agreed that the sales proceeds should be shared between Green Pastures and Longmead Community Farm.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Boiler	Straight line over 20 years
Car	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	5,386	-	5,386
Gift aid reclaimed	1,893	-	1,893
Grants, including capital grants;			
Grants from other charities	22,692	5,000	27,692
Total for 2020	<u>29,971</u>	<u>5,000</u>	<u>34,971</u>
Total for 2019	<u>16,800</u>	<u>-</u>	<u>16,800</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Educational farm-based activities	32,870	32,870
Total for 2020	<u>32,870</u>	<u>32,870</u>

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	11	11
Property rental income	9,583	9,583
Total for 2020	9,594	9,594
Total for 2019	5,843	5,843

6 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	9,906	9,906
Other income from current asset investments	1,072	1,072
Total for 2020	10,978	10,978
Total for 2019	10,563	10,563

7 Other income

Insurance claim £4,722.14
Miscellaneous £145.98

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Educational Farm Based Activities		37,444	37,444
Depreciation, amortisation and other similar costs		2,133	2,133
Staff costs		42,526	42,526
Total for 2020		82,103	82,103
Total for 2019		77,660	77,660

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Raising funds expenditure

Charitable activities expenditure

	Unrestricted funds General £	Total funds £
Wages including pensions	42,525	42,525
Volunteers allowance & activities	87	87
House running costs	26,464	26,464
Hospitality and catering	767	767
Motor expenses	1,251	1,251
Animal feed and expenses	1,805	1,805
Small holding repairs and renewals	1,598	1,598
Telephone and broadband	622	622
Postage and stationery	343	343
Training & staff supervision	1,788	1,788
Recruitment	40	40
Accounts	380	380
Professional fees	1,220	1,220
Subscriptions	550	550
Activity materials, family work food & travel	151	151
Depreciation	2,133	2,133
Travel expenses	277	277
Total for 2020	82,001	82,001
Total for 2019	73,035	73,035

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	2,133	2,396

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

The Venerable Antony Macrow-Wood

£58 (2019: £Nil) of expenses were reimbursed to The Venerable Antony Macrow-Wood during the year.

Decorating materials for repairs to warden flat

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	40,887	31,597
Pension costs	<u>1,639</u>	<u>340</u>
	<u>42,526</u>	<u>31,937</u>

No employee received emoluments of more than £60,000 during the year.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2020	26,842	7,495	34,337
At 31 December 2020	26,842	7,495	34,337
Depreciation			
At 1 January 2020	8,053	4,333	12,386
Charge for the year	1,342	791	2,133
At 31 December 2020	9,395	5,124	14,519
Net book value			
At 31 December 2020	17,447	2,371	19,818
At 31 December 2019	18,789	3,162	21,951

15 Debtors

	2020 £	2019 £
Prepayments	563	596

16 Current asset investments

	2020 £	2019 £
Listed other shares	33,798	33,510

17 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	168	174
Cash at bank	31,049	17,694
	31,217	17,868

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	2	2
Accruals	381	377
Deferred income	900	900
	1,283	1,279

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

19 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	72,648	88,281	(81,816)	79,113
Restricted funds	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total funds	<u>72,648</u>	<u>93,281</u>	<u>(81,816)</u>	<u>84,113</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	<u>105,846</u>	<u>42,007</u>	<u>(75,207)</u>	<u>72,646</u>

The specific purposes for which the funds are to be applied are as follows:

The £5,000 restricted income was for the refurbishment of the toilet block and driveway.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	19,818	-	19,818
Current assets	60,291	5,000	65,291
Current liabilities	(1,283)	-	(1,283)
Total net assets	78,826	5,000	83,826

	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	21,951	21,951
Current assets	51,974	51,974
Current liabilities	(1,279)	(1,279)
Total net assets	72,646	72,646

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

21 Related party transactions

During the year the charity made the following related party transactions:

Roz Macrow-Wood

Roz Macrow-Wood has reduced tenancy at Longmead in exchange for 40 hours of voluntary work per month and is the daughter of Antony Macrow-Wood, Trustee.

Roz started her tenancy at Longmead on 1st Dec 2018. She is paying £275 per calendar month plus 40 hours volunteering per month.

She would have volunteered for the 40 hours in December 2018

An estimated full rental value would be £956 per calendar month.

Antony did not take part in any of the board discussions regarding Roz's tenancy at Longmead

At the balance sheet date the amount due to/from Roz Macrow-Wood was £Nil (2019 - £Nil).