

GLOUCESTERSHIRE VCS ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

GLOUCESTERSHIRE VCS ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C Ray MBE
J Hopkins
E Griffiths
A McGuckin
A. Mulla

Charity number

1153760

Principal address

Sanger House
Gloucester Business Park
Gloucester
GL3 4FE

Independent examiner

Nicholas J Bishop FCCA ACA
Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

GLOUCESTERSHIRE VCS ALLIANCE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

GLoucestershire VCS Alliance

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The VCS Alliance's object is the promotion of the voluntary sector in Gloucestershire by the provision of information, advice and services. This is with the aim of extending the activities of the voluntary sector and increasing its efficiency, effectiveness and quality.

By the voluntary sector, we mean charities and voluntary organisations. Charities are organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

The VCS Alliance aims to facilitate communication between Gloucestershire's voluntary and community sector (VCS) and policy makers and commissioning bodies in Gloucestershire. It aims to ensure effective consultation with the county's voluntary and community sector by the public sector, to create effective mechanisms for partnership working through thematic forums, as well as to produce the county's funding and information bulletins.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Public benefit

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit.

The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out above under 'objectives and activities' and below under 'achievements and performance'.

Achievements and performance

Strategic Partnership

In the Autumn 2022 the VCS Alliance established the Gloucestershire VCSE Strategic Partnership. This is a network of VCSE leaders appointed through a voting process to deliver the VCSE/Integrated Care Board [Memorandum of Understanding](#) and additional identified priorities. It is also responsible for implementing a model of accountable representation throughout health and care in Gloucestershire, ensure that the VCSE is represented throughout the health and care system and that this is done in a way that is fair, equitable, and effective. The partnership meets monthly, and the relationship has gone from strength to strength. Already it has achieved representation on each of the six Integrated Locality Partnerships (ILPs), supported the development of the State of the Sector Report, and established itself as the strategic touchpoint between the ICB and VCSE.

Research and Development

In May 2022 we recruited a Research and Development Officer into post to support us to better understand the operational and strategic environment of the VCSE. A priority for the role was to research the sector and contrast the findings against research pre Covid, to give us a picture of the sector's performance during the pandemic. In February 2023 we published the report, [State of the Sector 2023](#), detailing our findings which highlighted many discrepancies between our assumptions and the reality for the sector. Whilst the income and number of charities had grown, the research brought into focus reduced funding for micro, small, and medium charities. The report goes into detail about the potential impact this could have on health and care going forwards.

GLoucestershire VCS Alliance

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our Research and Development work also focussed on the cost-of-living crisis over the 2022/23 winter, with the VCSE sector seeing a huge growth in demand for services. We created our 'Pulse Check' feedback loop that means we were kept informed in real time of the demands and challenges the sector was facing. This provided us with insight into communities and how the crisis was impacting VCSE services.

Head of Sector Innovation

In June 2022 the VCS Alliance appointed a Head of Sector Innovation. The purpose of the role is two-fold firstly to create and implement a countywide funding strategy for Gloucestershire, and secondly to provide high quality training based on sector need. The role is in full flow and generating high quality training, as well as starting to pull together the threads of a funding strategy. The role has been a huge success so far, with Gloucestershire's VCSE finally having access to the leadership and development they require.

Wellbeing Retreat

In October 2022 the VCS Alliance designed and delivered a Wellbeing Retreat for VCSE CEOs and staff. 85 colleagues came together at the beautiful Hawkwood College for a day and night of wellbeing activities. These included mindfulness photography, watercolour painting, Boro Stitching, gong baths, and circus skills. The day was a huge success, and we were incredibly proud to present the sector with a day of fun activities to celebrate its performance and importance during the Covid pandemic.

Strategy Day

In October 2022 we also delivered the sector's first Strategy Day. The purpose was to come together as a sector to design our collective priorities for the next year. This took the form of a series of presentations and a workshop and was written up into a series of actions and considerations for the Head of Sector Innovation and the VCSE Strategic Partnership to build on. Currently we are running training based on the needs identified during this session.

Go Volunteer Glos

In June 2022 the VCS Alliance launched a new web platform, GoVolunteerGlos.org which is a countywide volunteer brokerage service. A year of research and development led us to the point of launch and was supported by a robust and diverse marketing campaign.

By March 2023 we have reached the milestone of having over 1,000 volunteers registered with Go Volunteer Glos and the site continues to grow its presence and the number of opportunities on it. Our ambition is to be the best county for volunteering and Go Volunteer Glos is making a significant contribution towards this becoming a reality.

Wellbeing Line

In January 23 the VCS Alliance secured a deal to allow VCSE staff free-of-charge access the countywide Wellbeing Line used by Integrated Care Board staff. This has been very well received within the sector and develops our offer to support staff wellbeing.

Community Mental Health Transformation Framework (CMHTF) - VCSE Lead Partner

The VCS Alliance continues to support the development and roll out of the CMHTF project, working alongside colleagues from the ICB and provider trust. Our role has been to ensure that the community voice is involved in co-designing the project, that the VCSE is a key part of future mental health funding and delivery, and to support smaller organisations providing the amazing preventative services that keep people out of crisis.

GLOUCESTERSHIRE VCS ALLIANCE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Our ongoing service level agreement income remained stable at £122,488, with funding received from Gloucestershire County Council, the Gloucestershire Integrated Care Board, and Barnwood Trust.

An additional £111,342 was obtained for the NHSE Legacy programme, which will run until 2024.

Additional projects were undertaken from Active Gloucestershire and the Healthy Communities Together Programme.

Funding for fixed-term posts was received from the Integrated Care Board and Community Mental Health Transformation.

Additional funding for consultancy was received for the Go Volunteer Glos project, and £65,000 was received for a Digital Buddies project which has since been transferred to a front-line provider.

The staff team is now complete at 6.55 FTE.

Reserves statement

It is the policy of the trustees to hold an appropriate level of reserves to ensure that the Gloucestershire VCS Alliance is able to continue to operate in the event of an interruption to its income streams and to wind down its operations in a controlled manner should such an action be deemed necessary. Further, it is the policy of the trustees to keep the level of reserves under review-throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Future Developments

The year ahead looks an exciting one for the VCS Alliance as we continue to deliver on our business strategy and take on additional projects.

GREAG (Gloucestershire Race Equality Action Group)

We are reviewing the possibility of hosting the [Gloucestershire Race Equality Action Group](#) within the VCS Alliance ecosystem. This is a start-up organisation that requires back-office support and strategic guidance. The VCS Alliance is committed to the work of GREAG and wants to support it as best it can. We will look to take this project in-house for an indefinite period, to help it grow and establish as an independent entity.

Trustee Bank

In 2023/24 we will be concentrating our training and development efforts on charity governance, particularly around trusteeship. We are developing a process and appropriate training to develop 50 Integrated Care Board staff to become VCSE trustees. This will be supported by the [HCT programme](#) and delivered by [Getting On Board](#).

Clinical Programme Groups (CPGs)

Once the VCSE Strategic Partnership and Integrated Locality Partnership development beds in, we will turn our attention to the Clinical Programme Groups and Clinical Boards. This is the missing piece in regard to VCSE involvement within the wider health and care system, and in 2023/24 we will draw down funding and create processes to address that.

NHS England Legacy

Using the funding given to us by NHS England, we are developing and delivering a series of wellbeing and social activities for VCSE staff. These will include Workplace Wellbeing Training, Mindfulness Photography, fully funded circus and pantomime tickets, and other training.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation governed its constitution.

GLoucestershire VCS Alliance

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

C Ray MBE

J Hopkins

E Griffiths

A McGuckin

S Dent

(Resigned 4 September 2022)

A. Mulla

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

C Ray MBE

Trustee

27 September 2023

GLoucestershire VCS Alliance

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE VCS ALLIANCE

I report to the trustees on my examination of the financial statements of Gloucestershire VCS Alliance (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 the 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Nicholas J Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Dated: 27 September 2023

GLOUCESTERSHIRE VCS ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	545,426	-	545,426	196,164	10,842	207,006
Investments	4	2,158	-	2,158	67	-	67
Total income		547,584	-	547,584	196,231	10,842	207,073
<u>Expenditure on:</u>							
Charitable activities	5	452,318	-	452,318	142,495	10,295	152,790
Net income for the year/ Net movement in funds		95,266	-	95,266	53,736	547	54,283
Fund balances at 1 April 2022		134,827	1,838	136,665	81,091	1,291	82,382
Fund balances at 31 March 2023		230,093	1,838	231,931	134,827	1,838	136,665

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GLOUCESTERSHIRE VCS ALLIANCE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		1		1
Current assets					
Debtors	10	103,077		98,648	
Cash at bank and in hand		447,204		429,160	
		550,281		527,808	
Creditors: amounts falling due within one year	11	(318,351)		(391,144)	
Net current assets			231,930		136,664
Total assets less current liabilities			231,931		136,665
Income funds					
Restricted funds	13		1,838		1,838
<u>Unrestricted funds</u>					
Designated funds		145,069		-	
General unrestricted funds		85,024		134,827	
			230,093		134,827
			231,931		136,665

The financial statements were approved by the Trustees on 27 September 2023

C Ray MBE
Trustee

GLoucestershire VCS Alliance

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Gloucestershire VCS Alliance is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023 £	2022 £	2022 £	2022 £
Grants receivable	545,226	196,164	10,842	207,006
Other	200	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>2,158</u>	<u>67</u>

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	218,634	92,852
Insurance	297	157
Recruitment and training	782	33,953
Bank charges	84	72
IT and website	90,722	14,875
Subscriptions	1,097	522
Accountancy	1,200	1,603
Printing	661	1,598
Legal and professional fees	104,346	1,000
Sundry	918	158
CARMA	-	6,000
Event costs	33,577	-
	<u>452,318</u>	<u>152,790</u>
	<u>452,318</u>	<u>152,790</u>
Analysis by fund		
Unrestricted funds	452,318	142,495
Restricted funds	-	10,295
	<u>452,318</u>	<u>152,790</u>
For the year ended 31 March 2022		
Unrestricted funds	142,495	
Restricted funds	10,295	
	<u>152,790</u>	

The independent examiners received £1,200 (2022: £1,200) for the independent examination of the financial statements, and £nil (2022: £403) for other services.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	7	4
Employment costs	2023	2022
	£	£
Wages and salaries	213,242	89,796
Other pension costs	5,392	3,056
	218,634	92,852

There were no employees whose annual remuneration was £60,000 or more.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	300
At 31 March 2023	300
Depreciation and impairment	
At 1 April 2022	299
At 31 March 2023	299
Carrying amount	
At 31 March 2023	1
At 31 March 2022	1

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	101,000	97,016
Other debtors	1,261	-
Prepayments and accrued income	816	1,632
	<u>103,077</u>	<u>98,648</u>

11 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	12	301,975	389,742
Trade creditors		15,176	202
Accruals and deferred income		1,200	1,200
		<u>318,351</u>	<u>391,144</u>

12 Deferred income

	2023 £	2022 £
Arising from grant funding received in advance	<u>301,975</u>	<u>389,742</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>301,975</u>	<u>389,742</u>
Movements in the year:		
Deferred income at 1 April 2022	389,742	-
Released from previous periods	161,571	-
Resources deferred in the year	<u>(249,338)</u>	<u>389,742</u>
Deferred income at 31 March 2023	<u>301,975</u>	<u>389,742</u>

GLOUCESTERSHIRE VCS ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£	£
Community Engagement	1,291	-	-	1,291	-	1,291
Go Volunteering	-	10,842	(10,295)	547	-	547
	<u>1,291</u>	<u>10,842</u>	<u>(10,295)</u>	<u>1,838</u>	<u>-</u>	<u>1,838</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	1	-	1	-	1
Current assets/(liabilities)	230,092	1,838	231,930	-	136,664
	<u>230,093</u>	<u>1,838</u>	<u>231,931</u>	<u>-</u>	<u>136,665</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).