

THE WORLD PHEASANT ASSOCIATION

CHARITY NUMBER 1181022



**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2022**

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LEGAL AND ADMINISTRATIVE INFORMATION

Name of Charity	The World Pheasant Association
Registered Charity No	1181022
Trustees	Ian Clark Geoffrey Davison Laura Gardner Nigel Hester Dr. Carla How Paul North Laura Owens James Pfarr Susie Walker-Munro Edward Godwin William Wilson David White Jo Gregson David Field Sarah Katherine Patterson (appointed 11 September 2021) Clayton Leonard Botkin (appointed 11 September 2021) Jonathan Pointer (appointed 11 September 2021) Rik IIs Eddy Dams (appointed 11 September 2021) Simon Bruslund (appointed 11 September 2021)
Administrator	Barbara Ingman
Registered Office	62 Beach Road, North Shields Tyne and Wear, NE30 2QT.
Independent Examiner	Richard Alsept, 16 Burlington Terrace, Cardiff, CF5 1GG
Bankers	Unity Trust Bank, Nine Brindleyplace, Birmingham

TRUSTEES REPORT FOR THE YEAR ENDING 30 APRIL 2022

Structure

At the Annual General Meeting of The World Pheasant Association (charity number 271203) held on 8 September 2018, members passed a resolution to create a new Charitable Incorporated Organisation (CIO), close the existing charity in due course, and to pass all assets and liabilities to the new CIO. These changes were approved by the Charity Commission and the new CIO registered on 6 December 2018, with charity number 1181022. The CIO has identical objects to the existing charity.

The CIO received all assets transferred from the unincorporated charity, The World Pheasant Association (charity number 271203), on 1 May 2019.

Governance and management

There must be at least six charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 20. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The Chairman of the Conservation Breeding Action Group shall automatically, by virtue of holding that office ("ex officio"), be a charity trustee.

At the first annual general meeting of the members of the CIO all the elected charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the elected charity trustees shall retire from office. If the number of elected charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

The vacancies so arising may be filled by the decision of the members at the annual general meeting. Any vacancies not filled at the annual general meeting may be filled by the members or the charity trustees may at any time decide to appoint a new charity trustee.

The Board of Trustees meets three times a year to make strategic and operational decisions. A part-time administrator supports the Board of Trustees and the wider membership and runs the charity on a day-to-day basis.

Objectives and activities

The objects of the CIO are for the benefit of the public:

- a) to promote the conservation of those species of pheasant and related species (the Galliformes) which are rare or in danger of extinction;
- b) to advance the education of the public in the knowledge of such species; and
- c) to conduct study and research into the above species, and to publish the results of all such research.

During the year the Association continued with all its objectives through education, conservation and research.

The Trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Achievements and performance

Through the year work continued on international conservation work and providing support and advice to members and Chapters.

Pipar, Nepal

WPA continues to fund teachers' salaries and ongoing maintenance and improvements around the schools in this area. The results of the spring survey of Galliformes in Pipar and Santel in the Annapurna Conservation Area, central Nepal were received in a comprehensive report which also compared call count figures from all surveys from 1979 to 2022

Conservation of Sulawesi's Mascot Bird – The Maleo

This was the final year of a three-year funding agreement to support a long-term Wildlife Conservation Society initiative on the island of Sulawesi, Indonesia. This is enabling the ongoing protection of four Maleo nesting sites in the Bogani landscape; three of them (Tambun, Muara Pusian, and Hungayono) within the protected area of Bogani Nani Wartabone National Park and one beach nesting ground at Tanjung Binerean, Mataindo Village. WPA funding is supporting daily monitoring of Maleo breeding behaviour by local guardians and park rangers, and the regular clearing of invasive vegetation. Our support is also allowing the development of work to tag Maleo and track them across the landscape using remote drones.

Taman Safari Prigen, Java, Indonesia

A £10,500 grant was made to the KASI Foundation, Prigen Conservation Breeding Ark, Pasuruan, East Java. The long-term objective of the project is to set up viable captive populations of several species or subspecies of threatened Galliformes which are either endemic to or with a significant part of their world population within Indonesia. Further, all the taxa have no, or only small, and likely not viable populations, in captivity. No active capture of founder stock will be pursued, but rather founder animals will arrive because of confiscation or as rescue in cooperation with the authorities from existing private holders. Wild animals (including Galliformes) held in private households in Java are rarely kept in a fashion which allows any form of breeding and thus are lost to conservation. Funding requested from the World Pheasant Association will be used to build a state-of-the-art world class captive breeding facility based on the concept already existing at the Prigen Ark for songbirds and parrots. The Prigen facility is the site chosen for the 8th International Galliformes Symposium in October 2023. WPA hopes to strengthen its links in Indonesia through this project.

Edwards's Pheasant Vietnam

WPA continues to liaise with the Vietnamese Edwards's Pheasant Committee, co-ordinated by VietNature in Vietnam. Some funding has now been sent to support the captive breeding and reintroduction programme. The birds will be bred and reared in captivity in Vietnam for several generations until they are suitable for reintroduction.

Black-necked Pheasant in Nestos, Greece

This is the final year of a five-year partnership project to conserve the last remaining population of pure-bred wild pheasants in Europe. WPA worked with the Game and Wildlife Conservation Trust, UK to support KOMATH, based in Greece, to raise the profile of its conservation work and support field-based work.

Globally threatened pheasants in Machiara National Park, Azad Kashmir, Pakistan

Machiara national park is one of the most important sites for threatened pheasants like Cheer Pheasant *Catreus wallichii*, Western Tragopan *Tragopan melanocephalus* and other Himalayan pheasants. This project monitors changes in pheasant population densities, habitat use and levels of disturbance in the park area. It aims to find new monitoring sites and identify

potential threats to the globally threatened pheasants in this Important Bird and Biodiversity Area (IBA). Other aims include Conservation capacity building of the park staff, conservation education and awareness of pheasants in the surrounding communities. The outcomes include providing undisturbed protected land to the breeding pheasants which will increase their chances of surviving and provide a better picture of the population trends of pheasants necessary to measure impacts of conservation intervention.

Assessing Cheer Pheasants (*Catreus wallichii*) population, distribution, and habitat in Districts Torgar and Mansehra, Khyber Pakhtunkhwa, Pakistan

The project will determine the population status and distribution of Cheer Pheasant in Oghi and Torgar Districts, KPK 2 and assess the major threats associated to the species in the area. In addition it will enhance awareness amongst local communities regarding the ecological significance of pheasants and develop a long term conservation action plan for Cheer Pheasants in this area.

Construction of a breeding enclosure for the endangered Indochinese Green Peafowl (*Pavo muticus imperator*) at the Angkor Centre for Conservation of Biodiversity (ACCB)

Funding was sent for the construction of a breeding enclosure for a breeding pair of Indochinese Green Peafowl at ACCB. The enclosure will improve the welfare of Green Peafowl and other species at the Angkor Centre for Conservation of Biodiversity. Furthermore, it will enhance the conservation breeding program for the species, with the goal of increasing the translocation of captive-bred Indochinese Green Peafowl to protected areas in Cambodia.

Monograph of the Pheasants

The World Pheasant Organisation has worked with the Authors Alain Hennache and Michel Ottaviani to translate their acclaimed two-volume "*Monographie des faisans*" into a single English volume. Sales remain stable.

Conservation Breeding Advisory Group (CBAG)

The group meets annually in February and informally at other WPA events.

Membership

Publicity through social media now helps to advertise the charity and strengthen our membership ensuring the Charity continues. Members receive a Newsletter three times a year and a network of expert support is offered to breeders across the world. There are two meetings annually. The members' area of the website gives access to all WPA publications. The website gives information about our projects and encourages new members.

Development of chapters

WPA is already affiliated to several countries. These affiliations with overseas organisations help to promote the conservation of Galliformes which are rare or in danger of extinction and make more opportunities for study and research. Communication with other European countries is already in place to encourage other countries to become affiliated with WPA.

Financial review

Total income for the year was £147,135 (2021: £78,052). Trading activities were £94,745 (2021: £36,155). Income from membership increased to £13,342 (2021: £11,212) whilst income from fundraising activities was £72,833 (2020: £4,784). Expenditure for the year was £115,735 (2021: £89,274). Total spend on charitable activities was £85,835 (2021: £88,363). At the end of the year total reserves were £213,414 (2021: £178,228) and general (unrestricted) reserves were £150,028 (2021: £117,579).

Financial policies

The Trustees have reviewed the Association's policies to ensure that they are appropriate to its objectives and requirements. Policies include:

General or unrestricted reserves These are needed to cover day-to-day activities and to ensure liabilities, particularly to staff, can be met in the eventuality of an unexpected downturn in income. Trustees agreed to keep two years' worth of expenditure, approximately £80,000, as a general reserve. The present level exceeds this target and Trustees have therefore committed the balance of reserves to conservation work on target species over the next year.

Restricted reserves These are sums donated to the Association for specific purposes within the wider objectives of the Association. The restricted reserves are separately accounted for, and in most cases held with the Association's cash resources for the relatively short period pending the start of the specific project for which they were raised. The Jimmy Roberts Memorial Fund has longer term objectives, and its assets are kept separate from the Association's unrestricted assets. A negative restricted reserve can arise temporarily when the Association has spent funds which can reasonably be expected to be recovered from a third party, but the funds have not become receivable at the accounting date.

Investments The Association's liabilities and commitments are generally of a short term nature, and the Trustees consider cash to be the most appropriate investment. Longer term reserves have been invested in M&G Charifund with the objective of obtaining better returns.

Risks

The Association carries insurance against normal risks. In addition, it has in place contingency plans in the event of the loss of its database and financial records. Risks and their management have recently been reviewed to ensure they are minimized, wherever they may arise. The charity has felt the impact of the Covid-19 pandemic in two main ways. First, our spring 2020 charity fundraising events were cancelled. These shoots are a major source of income for our charitable activities and overseas conservation projects. Second, our investments have fluctuated in value. However, income and reserves remain sufficient to meet all existing project funding commitments and day-to-day running costs for the next two years. Other than reducing discretionary spending to match fundraising income, no other changes are thought necessary at this time.

Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of its financial activities for that year, together with its assets and liabilities at the end of the year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, 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 charity 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 charity, and enable them to ensure that the financial statements comply with the applicable Accounting Standards and Statements of Recommended Practice, and the regulations made under the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 10th September 2022 and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'Jo Gregson', written in a cursive style.

Jo Gregson
Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE WORLD PHEASANT ASSOCIATION**

I report on the accounts of the charity for the year ended 30 April 2022, which are set out on pages 9 to 17.

Respective responsibilities and basis of report

The trustees are responsible for the preparation of the accounts.

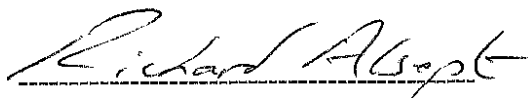
Having satisfied myself that the accounts of the charity are not required to be audited, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination 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 my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 130 of the 2011 Act other than the requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent Examination; and
- (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 (FRS102)).

I have no concerns and have come across no 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.



Richard Alsept, ACA
16 Burlington Terrace, Cardiff, CF5 1GG

10th September 2022

**The World Pheasant Association
Statement of Financial Activities
for the year ending 30 April 2022**

	Notes	Restricted £	Unrestricted £	TOTAL 2022 £	TOTAL 2021 £
Income and endowments from:					
Donations	2	5,847	28,101	33,948	36,960
Symposium	2	12,706	-	12,706	-
Trading activities	3	-	94,745	94,745	36,155
Investment income	4	795	4,941	5,736	4,937
Total		19,348	127,787	147,135	78,052
Expenditure on:					
Raising funds		-	29,900	29,900	911
Charitable activities	5 & 6	12,695	73,140	85,835	88,363
Total		12,695	103,040	115,735	89,274
Net income		6,653	24,747	31,400	(11,222)
Transfers between funds		(4,440)	4,440	-	-
Gains/(losses) on revaluation of investments	7	524	3,262	3,786	18,522
Net movement in funds		2,737	32,449	35,186	7,300
Reconciliation of funds					
Fund balances brought forward		60,649	117,579	178,228	170,928
Fund balances carried forward		63,386	150,028	213,414	178,228

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

All income and expenditure derive from continuing activities.

**The World Pheasant Association
Balance Sheet
as at 30 April 2022**

	Notes	2022 £	2021 £
Fixed Assets			
Investments	7	120,825	117,039
Total fixed assets		<u>120,825</u>	<u>117,039</u>
Current Assets			
Stocks	8	250	250
Debtors	9	307	187
Cash at bank and in hand		<u>92,452</u>	<u>81,136</u>
Total current assets		<u>93,009</u>	<u>81,573</u>
Creditors: Amounts falling due within one year			
Creditors	10	<u>420</u>	<u>20,384</u>
Net Current Assets		<u>420</u>	<u>61,189</u>
Total Assets less Current Liabilities		<u>213,414</u>	<u>178,228</u>
Net Assets		<u>213,414</u>	<u>178,228</u>
Funds	11,12		
Restricted Funds		63,386	60,649
Unrestricted Funds		<u>150,028</u>	<u>117,579</u>
Total charity funds		<u>213,414</u>	<u>178,228</u>

The notes at pages 12 to 17 form part of these accounts.

Approved by the Board on 10th September and signed on its behalf by:

.....
Jo Gregson
Chair

**The World Pheasant Association
Statement of Cash Flows
for the year ending 30 April 2022**

	Note	2022 £	2021 £
Cash generated by operating activities	13	5,580	(8,969)
Cash flows from investing activities			
Interest income		5,736	4,937
Cash generated by investing activities		5,736	4,937
(Decrease)/increase in cash		11,316	(4,032)
Cash and cash equivalents at the beginning of the year		81,136	85,168
Total cash and cash equivalents at the end of the year		<u>92,452</u>	<u>81,136</u>

Notes on the accounts

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1. Basis of preparation

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 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The World Pheasant Association 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 note(s).

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust. The following restricted funds are in operation:

Restricted Funds

Jimmy Roberts Memorial Fund is established to support conservation and development work in the Pipar area of Nepal.

Conservation Breeding Advisory Group Fund is made up of funds which are earmarked for conservation breeding research and activities.

All other restricted funds are to manage donations and grants for conservation projects on a particular Galliform species or in a defined geographical area.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Depreciation on fixed assets is provided at rates estimated to write off the cost or revalued amounts, less estimated residual value, of cash asset over its expected useful life as follows:

Office Equipment	50% straight line
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1.7 Stock

Stock is valued at the lower of cost and net realisable value.

1.8 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.

1.9 Cash at bank and in hand

Cash at bank and cash 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.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. Income from donations

	2022 £	2021 £
Gifts	33,948	36,960
Symposium (restricted)	12,706	-
	<u>46,654</u>	<u>36,960</u>

The income from Gift donations was £33,948 (2021: £36,960) of which £28,101 was unrestricted (2021: £30,916) and £5,847 restricted (2021: £6,044).

Income from Gifts includes Gift Aid received of £1,379. Symposium income includes Gift Aid received of £2,251.

The Trust benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. Income from trading activities

	2022 £	2021 £
Fundraising events	72,833	4,784
Sale of books	7,013	15,697
Other income	1,557	4,462
Membership subscriptions	13,342	11,212
	94,745	36,155

All income from trading activities was for unrestricted purposes.
Membership subscription income includes Gift Aid received of £2,585.

4. Investment income

All of the Charity's investment income of £5,736 (2021: £4,937) arises from money held in interest bearing deposit accounts and Charities Common Investment Funds.

5. Governance costs

	2022 £	2021 £
Trustee expenses	286	1,875
Independent examination fee	620	420
	906	2,295

The independent examiner's cost for reporting on the accounts is £620 (2021 – £420).

6. Analysis of staff costs and trustee remuneration and expenses

The charity employed one part time employee throughout the year.

	2022 £	2021 £
Staff costs were:		
Gross wages, salaries and benefits in kind	21,340	20,922
Employer's National Insurance	-	-
	21,340	20,922

One Trustee, J. Gregson, was paid £9,067 (2021 – £4,200) to provide consultancy and project management services for the Charity during the year. No other pecuniary reward or benefit was received from the Association by any Trustee in respect of the year ended 30th April 2022 other than reimbursement of agreed and approved expenses incurred wholly, exclusively and necessarily for the benefit of the Association. Such expenses, amounting to £286, were reimbursed in the year ended 30th April 2022 to two Trustees (2021 – £1,875 to two Trustees).

None of the Trustees who served during the years ended 30th April 2022 and 2021 were involved in any transaction in the name or on behalf of the Association in which any Trustee or person connected with any Trustee had a material interest.

7. Investments

	2022 £	2021 £
Quoted Investments, at cost		
M&G Securities Charifund Income Fund	112,667	112,667
	<hr/>	<hr/>
Market value of Investments		
Brought forward	117,039	98,517
Investments made during the year	-	-
	<hr/>	<hr/>
Unrealised gain/(loss) in the year	3,786	18,522
	<hr/>	<hr/>
Market value at 30 April	120,825	117,039
	<hr/>	<hr/>

Included in Investments are M&G Charifund securities costing £10,000 with a market value of £16,745 (2021 - £16,221) forming part of the assets of the Jimmy Roberts Memorial Fund.

8. Stock

	2022 £	2021 £
Stock	250	250
	<hr/>	<hr/>

9. Debtors

	2022 £	2021 £
Trade debtors	307	187
	<hr/>	<hr/>
	307	187
	<hr/>	<hr/>

10. Creditors due within one year

	2022 £	2021 £
Trade creditors	-	-
Accrued expenses	420	420
Income received in advance	-	19,964
	<hr/>	<hr/>
	420	20,384
	<hr/>	<hr/>

11. Analysis of movements of funds

	Balance brought forward £	Incoming resources £	Resources expended £	Transfers £	Gain on investments £	Funds carried forward £
Restricted Funds						
Jimmy Roberts	16,720	4,295	(2,500)	-	524	19,039
CBAG Projects	5,931	-	(170)	-	-	5,761
Capercaillie	1,190	-	-	-	-	1,190
Black Grouse	5,605	-	-	-	-	5,605
Edwards' Pheasant	24,763	-	(10,025)	-	-	14,738
Nagaland	2,000	-	-	-	-	2,000
Black Necked Pheasant	-	2,000	-	-	-	2,000
Symposium	-	12,706	-	-	-	12,706
Carolinas/Virginia Pheasant	-	347	-	-	-	347
Myanmar	4,440	-	-	(4,440)	-	-
Total Restricted	60,649	19,348	(12,695)	(4,440)	524	63,386
Unrestricted funds						
WPA	117,579	127,787	(103,040)	4,440	3,262	150,028
Total	178,228	147,135	(115,735)	-	3,786	213,414

12. Analysis of consolidated net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed asset investments	104,080	16,745	120,825
Cash at bank and in hand	45,811	46,641	92,452
Other net assets	137	-	137
Total	150,028	63,386	213,414

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	35,186	7,300
Deduct interest income shown in investing activities	(5,736)	(4,937)
Decrease (increase) on investment value	(3,786)	(18,522)
Decrease (increase) in debtors	(120)	248
Increase (decrease) in creditors	(19,964)	6,942
Net cash generated by operating activities	5,580	(8,969)