

**FRIENDS OF LUDHIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2020**

Company Number: 497421

Charity Registered Number: 314148

**Jacob Cavenagh & Skeet
Chartered Accountants
5 Robin Hood Lane
Sutton
Surrey SM1 2SW**

FRIENDS OF LUDHIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2020

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FRIENDS OF LUDHIANA

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Council of Management have pleasure in presenting their report and the accounts for the year ended 31st December 2020, which have been prepared in accordance with the Charities Act 2011, and the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Objects of the charity

The principal activity of the Friends of Ludhiana is to carry on charitable work for the benefit of the Christian Medical College (CMC) in Ludhiana, India, comprising a medical college, dental college, college of nursing, college of physiotherapy, Institute of Allied Health Services and hospital. The charity does this through the dissemination of news of the work of the institution, recruiting of volunteers with medical expertise and facilitating student elective placements in various disciplines, as well as raising of funds in support of CMC's activities.

Organisation

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association.

The activity of the Friends of Ludhiana is controlled by the Council of Management for policy decisions. The members of the Council are also trustees.

During 2020 the Friends of Ludhiana operated essentially out of the home office of the Chairman. Area Representatives (honorary) seek to promote the interest of the charity throughout the United Kingdom.

Council of Management

The Council of Management is elected from the membership of the Friends of Ludhiana, proposed by the members of the Company or by the Council of Management in accordance with the provisions of its Memorandum and Articles of Association.

The following persons have served as members of the Council of Management:

Dr K R Hine	President and Chairman
Mr P J Clark	Honorary Treasurer
Miss A R Tootle	
Mr N Watts	Company Secretary
Mrs U Hyde	
Dr J V Sumitra	
Rev J P Mall	(Appointed 1 July 2020)

Key Management Personnel

The key management personnel of the charity include the above and are in charge of directing, controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration in the year. Any expenses reimbursed are shown in note 3 to the Financial Statements.

FRIENDS OF LUDHIANA

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Risk

The Trustees undertake ongoing reviews of all areas, but especially of those areas where risk has been identified, and have implemented systems to mitigate these risks.

The Trustees consider the principal risks and uncertainties facing the charity and concluded that the main risk is that of the reputation of the teaching hospital in India that we support and that there is little the UK trustees can do to manage this risk.

Responsibilities of Council of Management

The Council of Management is responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations. Company law requires the Council of Management to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the Council of Management is 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

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

Review of activities

Friends of Ludhiana has continued to support the Christian Medical College (CMC) Ludhiana which is seen as an institution of care and compassion with opportunities to serve people from all walks of life – rich and poor, urban and rural. The work of CMC Ludhiana has continued, both in the expansion of existing areas and the inception of new and exciting developments. During 2020 Friends of Ludhiana has sought to financially and prayerfully support CMC in coping with the Coronavirus pandemic.

The Friends of Ludhiana Council of Management has met three times during the year via Zoom and considered not only how to consolidate our support in established ways, but to seek new opportunities to assist in the work and respond to the challenges presented to us. The Council continues to seek senior medical staff who have visited Ludhiana to play an active role in the charity's future plans and to recruit and engage younger members with interest in the aims of the charity.

Our Chairman was in India intending to represent the Council at the March 2020 Governing Body meeting. Unfortunately, shortly after his arrival in India, the Indian Government declared its first lockdown and our Chairman was unable to visit CMC and had to return to the UK. The Governing Body meeting was eventually held via Zoom in October 2020 which our Chairman attended.

FRIENDS OF LUDHIANA

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Review of activities (continued)

The global pandemic has prevented the recruitment of volunteers seeking to share in the work at CMC. Similarly no students were able to attend the institution during the year. The pandemic also prevented any short educational visits for members of CMC staff to attend courses or conferences in the UK

Fund-raising CMC Ludhiana has a continuing need for the input of both voluntary support and financial resources from Friends of Ludhiana. Many projects have focused on providing free or highly subsidised treatment for poor patients and scholarships for student nurses and it is hoped that through its continued UK support base, Friends of Ludhiana will be able to support projects which seek to help the poor, needy and underprivileged people of Ludhiana, as well as CMC's own outreach programmes. In addition we will consider support for capital projects identified by the Director and during the year through the generosity of a number of supporters we have enabled CMC to upgrade facilities in the hospital and colleges. One of our Trustees works tirelessly to seek financial contribution from Trusts and our publicity material continues to remind members of the benefits of legacies to charities such as Friends of Ludhiana. During 2020 our major focus has been on supporting CMC during the global coronavirus pandemic.

Practical Support During the year the restricted Poor Patients Fund was used in support of the Good Samaritan Fund to the tune of £20,000. Other restricted funds were transferred to CMC totalling £9,577. The Poor Patients Fund was also used to help CMC with the management of the COVID pandemic and in addition to £20,000 from this fund a further £20,000 was transferred from unrestricted funds. To summarise, CMC received £69,577 from the UK charity in the year.

Providing healthcare for the very poor is a considerable drain on the financial resources of CMC and the institution receives no support from the Indian government. With this in mind Friends of Ludhiana has continued with a slight shift in emphasis as demonstrated by the 'Good Samaritan Fund' [GSF] which will provide financial assistance for those patients who come through the hospital doors requiring treatment, but who are unable to pay for it themselves. These patients are carefully assessed by a group of doctors at CMC and financial support is authorised appropriately. The trustees are greatly encouraged that the fund has been well received and established and this was confirmed by the regular feedback we received from CMC regarding the patients treated with financial support from the GSF. While the GSF has continued to function, 2020 has seen a much greater need for financially supporting CMC during the pandemic.

Supporter base The Council continues to keep its mailing list under review and developing links with supporters through e-mail and our website to keep them informed of events at CMC and the work of Friends of Ludhiana in supporting them.

FRIENDS OF LUDHIANA

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Financial Review

Overall income amounted to £25,560 as compared to the previous year's total of £31,961.

The continued financial support of CMC is entirely dependent on the ongoing support from the members and other contacts and charitable institutions within the UK. The Trustees are however confident that the charity has within the meaning of the Charities Act, sufficient support for those current commitments and support projects.

Friends of Ludhiana will continue to support projects which seek to help the poor, needy and underprivileged people of Ludhiana and those seen through CMC's outreach programmes.

The Council of Management has considered carefully issues surrounding donations of all kinds and agreed a policy which would seek to welcome donations from different sources, although to discourage certain conditions placed on donations wherever possible. Alongside this, guidelines established for project funding have sought to address factors particularly pertinent to larger projects.

As part of its fund-raising program the Friends of Ludhiana has continued to seek to identify charitable trusts within the United Kingdom that might be approached to consider making a contribution to essential and worthwhile projects at CMC.

The Council of Management would like to thank the members of the Friends of Ludhiana for their prayerful support and interest in 2020 and trust that it may continue.

Investment policy

The Trustees, having taken knowledge of their commitment and funding position, have researched the market. Having considered their findings they have placed monies on short-term deposits at the best rates available.

In acknowledging the legacy from Paul Gill the Trustees have agreed that it should be left in the short term until the financial call upon the restricted Paul Gill fund required additional available liquid funds.

The charity has made such investments to generate a return and has made no social investments.

Reserves policy

It is the policy of the charity to maintain this fund at a level which equates to approximately twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. The fund was maintained at this level throughout the year.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity. The trustees will review the level of this reserve to provide sufficient to cover management and support costs and to respond to emergency applications for grants which may arise from time to time.

Total funds at the year-end were £95,115. Restricted funds and endowment funds that are not available for general purposes were £56,191.

FRIENDS OF LUDHIANA

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Public Benefit

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees believe that the Charity's financial support of Christian Medical College Ludhiana for any person in need of medical attention and the sponsorship of individual nurses in training meets the criteria of public benefit.

Commitments

The Council has not entered into any legally or morally binding charitable commitments or guarantees which might require separate disclosure.

In the view of the Council its assets are fully available and adequate to meet its obligations.

Future Developments

At present the only project is the continuing work of the Good Samaritan fund but we are open to suggestions from the new management team.

Professional advisers

Bankers: CAF Bank Limited
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner: M R Hickson
5 Robin Hood Lane
Sutton
Surrey SM1 2SW

Small company

This report is prepared in accordance with Part 15 of the Companies Act 2006 relating to small companies.

Westerlands
Clayton Road
Ditchling
Sussex
BN6 8UY

BY ORDER OF THE COUNCIL


/ Dr Keith R Hine

Date: 21 September 2021

**REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF
FRIENDS OF LUDHIANA (the Company)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees (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 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 the 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.



Miriam Hickson FCA CTA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW
Date: 27/09/2021

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)
FOR THE YEAR ENDED 31ST DECEMBER 2020

All recognised gains and losses are reflected through the Statement of Financial Activities and no separate Statement of Total Recognised Gains or Losses is presented. There were no discontinued or acquired activities during the current or preceding year.

FRIENDS OF LUDHIANA

BALANCE SHEET
AT 31ST DECEMBER 2020

Company Number: 497421

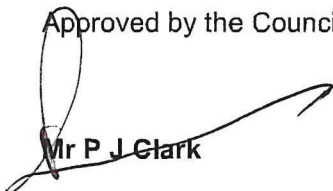
	Note	£	2020	£	£	2019	£
Fixed assets							
Investments	6			34,399			37,616
Current assets							
Debtors	7		9,449			12,098	
Cash at bank			<u>52,707</u>			<u>99,510</u>	
			62,156			111,608	
Creditors: Amounts falling due within one year	8		(1,440)			(1,600)	
Net current assets				60,716			110,008
Net assets	9			<u>95,115</u>			<u>147,624</u>
Funds							
Unrestricted	10			38,924			57,954
Restricted	11			54,046			87,527
Endowment	11			<u>2,145</u>			<u>2,143</u>
				<u>95,115</u>			<u>147,624</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Council of Management on 21 September 2021 and signed in its behalf by:


Mr P J Clark


Dr K R Hine

)
)
) **Council Members**
)
)

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:

(a) Basis of preparation

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investments.

Friends of Ludhiana meets the definition of a public benefit entity under FRS 102.

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 £.

(b) Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from fundraising is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

(c) Investment Income

This, and any associated tax credits, is included in the financial statements when receivable.

(d) Charitable activities

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

The majority of costs are directly attributable to specific activities. Staff costs are allocated on the basis of time spent by staff on each activity. Office costs, including governance costs, are charged directly to the activity when incurred.

(e) Restricted funds

These are funds which are restricted when given by the donor as to the purpose for which they can be used. The Council of Management is obliged to follow the donor's wishes or return the monies to the donor if they are unable to do so.

Unrestricted funds

Unrestricted funds are given free of restriction by the donor and are to be used by the Council of Management in accordance with the objects of the charity generally.

(f) Investments

Those quoted on a recognised stock exchange are at market value and other investments are included at Trustees' best estimate of market value. All gains or losses are taken to the Statement of Financial Activities and included in net income for the year.

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

1 ACCOUNTING POLICIES (continued)

(g) **Debtors**

Other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **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 opening of the deposit.

(i) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation arising 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. Creditors and provisions are recognised at their settlement amount.

(j) **Financial instruments**

The charity only has financial assets and 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.

(k) **Grants payable**

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the charity.

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

2 CONSTITUTION OF THE COMPANY AND MEMBERSHIP

The company is limited by guarantee, and each member is under covenant to contribute a sum not exceeding £1 in certain circumstances as set out in clause 8 of the Memorandum of Association.

At 31st December 2020, the Friends of Ludhiana had 200 members (2019: 200).

3 COUNCIL MEMBERS

No remuneration was paid to Council Members.

During the year travel and other expenses of £1,915 (2019: £351) were reimbursed to 2 (2019: 3) trustees.

There were no other related party transactions.

4 EXPENDITURE

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Endowment Funds £</i>	<i>Total 2020 £</i>	<i>Total 2019 £</i>
Direct Charitable activities					
Support funds to India	21,823	49,577	-	71,400	10,000
Premises costs	-	-	-	-	90
Other costs	613	-	-	613	150
	<u>22,436</u>	<u>49,577</u>	<u>-</u>	<u>72,013</u>	<u>10,240</u>
Governance costs					
Accountancy	1,280	-	-	1,280	1,600
Council expenses	1,559	-	-	1,559	351
	<u>2,839</u>	<u>-</u>	<u>-</u>	<u>2,839</u>	<u>1,951</u>
Total expenditure	<u>25,275</u>	<u>49,577</u>	<u>-</u>	<u>74,852</u>	<u>12,191</u>

5 NET INCOME/(EXPENDITURE)

	<i>2020 £</i>	<i>2019 £</i>
This is stated after charging:		
Independent Examiner's remuneration	<u>1,280</u>	<u>1,600</u>

6 INVESTMENTS

	<i>2020 £</i>
NatWest Stock	
Value at 1 st January 2020	37,616
Net gain/(loss) on revaluation	(3,217)
Value at 31 st December 2020	<u>34,399</u>

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

7	DEBTORS	2020	2019
		£	£
	Other debtors	<u>9,449</u>	<u>12,098</u>
8	CREDITORS: Amounts falling due within one year	2020	2019
		£	£
	Accruals	<u>1,440</u>	<u>1,600</u>

9 NET ASSETS

The balances carried forward on the various funds are held as follows:

2020	Investments	Net current assets	Total 2020
	£	£	£
Unrestricted funds	-	38,924	38,924
Restricted funds	34,399	19,647	54,046
Endowment funds	-	2,145	2,145
	<u>34,399</u>	<u>60,716</u>	<u>95,115</u>
2019	Investments	Net current assets	Total 2019
	£	£	£
Unrestricted funds	-	57,954	57,954
Restricted funds	37,616	49,911	87,527
Endowment funds	-	2,143	2,143
	<u>37,616</u>	<u>110,008</u>	<u>147,624</u>

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

10 UNRESTRICTED FUNDS

	<i>Balance at 1st Jan 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Allocation £</i>	<i>Balance at 31st Dec 2020 £</i>
2020					
General	47,954	6,245	(25,275)	-	28,924
Closure Costs	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>57,954</u>	<u>6,245</u>	<u>(25,275)</u>	<u>-</u>	<u>38,924</u>
	<i>Balance at 1st Jan 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Allocation £</i>	<i>Balance at 31st Dec 2019 £</i>
2019					
General	38,837	11,308	(2,191)	-	47,954
Closure Costs	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>48,837</u>	<u>11,308</u>	<u>(2,191)</u>	<u>-</u>	<u>57,954</u>

As explained in the Trustees' report, CMC has undertaken a complete review of its teaching facilities and apart from funds already committed and transferred to Ludhiana, the Trustees are desirous to continue this support and have allocated potential grants as follows –

Closure Costs – The Trustees have set aside £10,000 to meet on going commitments, redundancy costs in the eventuality of the charity closing its UK activities.

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

11 RESTRICTED & ENDOWMENT FUNDS

In all there were in the year 13 funds.

The major funds are detailed below –

2020	Balance at 1 January 2020	Income & gains	Expenditure & losses	Balance at 31 December 2020
	£	£	£	£
Poor Patients' Funds and related projects	76,005	18,207	(48,775)	45,437
Student Sponsorship	4,834	-	-	4,834
Equipment and related projects	127	-	(127)	-
Other Funds	<u>6,561</u>	<u>1,106</u>	<u>(3,892)</u>	<u>3,775</u>
<i>Subtotal</i>	<u>87,527</u>	<u>19,313</u>	<u>(52,794)</u>	<u>54,046</u>
Pushpa Bhatti Memorial Fund (endowment)	<u>2,143</u>	<u>2</u>	<u>-</u>	<u>2,145</u>
<i>Total</i>	<u>89,670</u>	<u>19,315</u>	<u>(52,795)</u>	<u>56,191</u>
2019	January 2019			December 2019
	£	£	£	£
Poor Patients' Funds and related projects	63,126	19,573	(6,694)	76,005
Student Sponsorship	4,834	-	-	4,834
Equipment and related projects	127	-	-	127
Other Funds	<u>5,484</u>	<u>1,077</u>	<u>-</u>	<u>6,561</u>
<i>Subtotal</i>	<u>73,571</u>	<u>20,650</u>	<u>(6,694)</u>	<u>87,527</u>
Pushpa Bhatti Memorial Fund (endowment)	<u>2,140</u>	<u>3</u>	<u>-</u>	<u>2,143</u>
<i>Total</i>	<u>75,711</u>	<u>20,653</u>	<u>(6,694)</u>	<u>89,670</u>

FRIENDS OF LUDHIANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

11 RESTRICTED & ENDOWMENT FUNDS (continued)

These funds are maintained for the following purposes:

- **Poor Patients' Funds and related projects** – For the benefit of poor and needy patients treated by CMC Ludhiana, either in the hospital itself or through outreach camps and clinics in both the surrounding urban and rural community.
- **Student Sponsorship** – For the tuition and other fees of BSc (N) and GNM nursing students at CMC Ludhiana.
- **Equipment and related projects** – Towards the purchase of equipment and donation of equipment for upgrade of facilities in CMC's colleges and hospital departments.
- **Pushpa Bhatti Fund** – Capital amount held on deposit in the UK, and the interest to be used for the benefit of pupils at St Thomas' School, Ludhiana.

12 TAXATION

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