

# **Trustees' Annual Report**

**For the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024**

**Charity Name: Levenwick Village Club**

**Registered Charity Number: SC012256**

**Contact Address:**

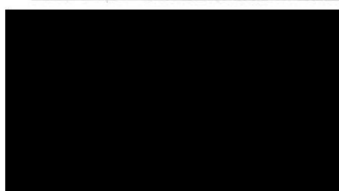
Karl Mills

Vatersay Cottage

Levenwick

ZE2 9HX

**Names of Trustees as at date of approval of report:**



There were no other trustees during this period

**Type of governing document:**

The club was recognised as a Scottish Charity with effect from 29<sup>th</sup> June 1984.  
The Club is administered in accordance with the terms of the Trust Deed.

**Trustee recruitment and appointment:**

The Trustees represent the minimum number required. The minimum number is three. Appointment and removal is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

**Charitable purposes:**

The purpose of the club is to provide recreational, social and leisure facilities to the local community and visitors, with any profits being retained for maintenance and improvements to the village hall and associated facilities.

## **Summary of main activities**

We continued to provide a seasonal campsite open from May 1<sup>st</sup> until September 30<sup>th</sup>, which was again filled to capacity. This year we were again able to enlist the help of three local teenagers to assist with the running of the campsite, which provided them with a useful work experience. The community garden is an integral part of the campsite and continues to be maintained by volunteers.

During the year an on-line booking system was installed, and this was launched on 1<sup>st</sup> January 2025 to take bookings for the coming campsite season. This will reduce significantly the workload for volunteers associated with the running of the campsite.

Various community events were held throughout the year, including bonfire and firework display in November, bairns Christmas party in December, and we also hosted the 2024 SMUHA Jarl squad for their pre-event teas.

A major project was undertaken in 2024 to reduce our energy costs. A successful application for grant funding enabled us to install solar panels and a battery storage system, and to install a heat-pump heating system in the hall. It is expected that this will reduce our electricity costs by as much as £2,000 per year.

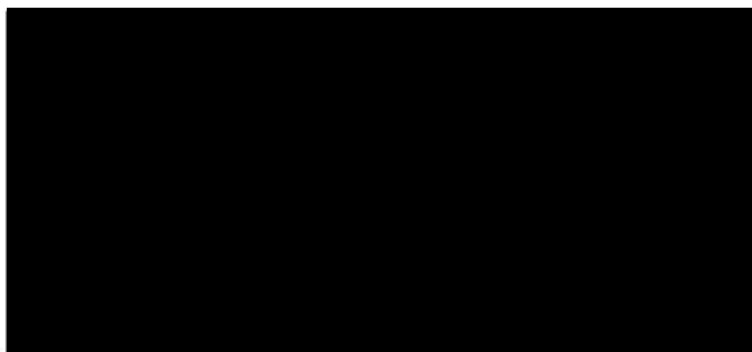
Regular users of the hall continue to be: Ness Accordion & Fiddle Club, Makkin' & Yakkin' group, Yoga classes, Boddam Burn Exercise Club and South Mainland Kindergym. The Hall is also used for birthday parties, weddings, funerals and other gatherings for the local community.

We have continued to provide a community hub despite the increases in the cost of living, and use of the Hall remains buoyant. We are one of the smaller halls and can offer a more cosy and homely atmosphere for the comfort and enjoyment of all who make use of our facilities.

Thanks go to all the dedicated Committee members who have continued to give their time to the community over the past year, especially those who run the community campsite, which provides the main source of income for the running and upkeep of the hall.

**The bank balance as of 31<sup>st</sup> December 2024 was £59,512.19**

The Trustees declare that they have approved the report above.



INCOME 2024		
Category	Amount	Code
Donation to Hall	£51.00	D
Grant to Hall	£36,355.74	G
Hall hire fees	£1,931.50	H
Campsite fees	£22,624.19	C
Hall events	£839.09	E
Refunds to Hall	£1,489.80	R
Miscellaneous	£0.00	M

EXPENDITURE 2024		
Category	Amount	Code
Maintenance Hall	£225.77	MH
Maintenance Grounds	£95.37	MC
Cleaning Hall	£721.13	CH
Cleaning Campsite	£1,377.40	CC
Hall Events	£945.89	HE
Miscellaneous items	£354.32	MI
Electricity	£2,763.97	EL
Insurance	£2,149.42	IN
Advertising	£295.54	AD
Waste Disposal	£661.98	WD
Administration	£1,098.48	AM
Refunds from Hall	£13.00	RR
Capital Projects	£52,339.34	CP
Campsite - warden duties	£2,136.00	CW

SUMMARY 2024		
Opening Bank Balance		£61,398.48
Annual income to date		£63,291.32
Annual expenditure to date		£65,177.61
Annual net change to date		-£1,886.29
Current Bank Balance		£59,512.19
Current cash box		£0.00
Current Liabilities		£0.00
Current Available Funds		£59,512.19
Month	Income	£309.80
December	Expenditure	£11,484.59
	Net change	-£11,174.79



## LEVENWICK COMMUNITY HALL

## INCOME

TRANSACTION DESCRIPTION	CODE	DATE	AMOUNT
[REDACTED]	H	02/01/2024	40.00
Yoga - hall hire	H	04/01/2024	10.00
[REDACTED]	C	22/01/2024	100.00
[REDACTED]	C	22/01/2024	25.00
[REDACTED]	C	24/01/2024	100.00
[REDACTED]	C	25/01/2024	75.00
[REDACTED]	C	25/01/2024	100.00
[REDACTED]	C	25/01/2024	100.00
[REDACTED]	C	25/01/2024	125.00
[REDACTED]	C	26/01/2024	75.00
[REDACTED]	C	29/01/2024	25.00
[REDACTED]	C	29/01/2024	13.00
[REDACTED]	C	29/01/2024	75.00
Ness Accordion and Fiddle Club - hall hires 500198	H	30/01/2024	144.00
[REDACTED]	C	30/01/2024	39.00
[REDACTED]	H	01/02/2024	30.00
[REDACTED]	C	16/02/2024	50.00
[REDACTED]	C	16/02/2024	25.00
[REDACTED]	C	19/02/2024	20.00
[REDACTED]	C	19/02/2024	100.00
[REDACTED]	C	19/02/2024	50.00
[REDACTED]	C	19/02/2024	150.00
[REDACTED]	C	19/02/2024	40.00
[REDACTED]	C	19/02/2024	54.00
[REDACTED]	C	21/02/2024	100.00
[REDACTED]	C	23/02/2024	75.00
[REDACTED]	H	23/02/2024	423.50
[REDACTED]	C	26/02/2024	90.00
[REDACTED]	C	26/02/2024	50.00
[REDACTED]	C	26/02/2024	25.00
[REDACTED]	C	26/02/2024	50.00
[REDACTED]	C	26/02/2024	25.00
[REDACTED]	C	27/02/2024	30.00
[REDACTED]	C	27/02/2024	75.00
[REDACTED]	C	27/02/2024	25.00
[REDACTED]	C	28/02/2024	50.00
[REDACTED]	H	01/03/2024	40.00
[REDACTED]	C	01/03/2024	550.00
[REDACTED]	C	04/03/2024	50.00
[REDACTED]	C	04/03/2024	20.00
[REDACTED]	C	05/03/2024	50.00
[REDACTED]	C	05/03/2024	50.00
Yoga Hall hire fees	H	07/03/2024	80.00
[REDACTED]	C	08/03/2024	76.00



Southend Menopause Support - hall hires Inv. 076	H	10/03/2024	40.00
	C	11/03/2024	75.00
	C	11/03/2024	75.00
	C	13/03/2024	30.00
Donation - cash 500202	D	17/03/2024	30.00
Hall hires 500202	H	17/03/2024	35.00
	C	19/03/2024	50.00
	C	19/03/2024	75.00
SMUHA - Teas at Hall	E	21/03/2024	280.00
	C	28/03/2024	50.00
	C	28/03/2024	150.00
	C	28/03/2024	50.00
	H	02/04/2024	40.00
	C	08/04/2024	52.00
	C	08/04/2024	80.00
	C	10/04/2024	75.00
	C	15/04/2024	20.00
	C	15/04/2024	13.00
Yoga - Hall hires	H	15/04/2024	40.00
	C	16/04/2024	40.00
Ness Accordion and Fiddle Club - hall hires 500203	H	16/04/2024	144.00
	C	22/04/2024	75.00
	C	23/04/2024	50.00
	C	26/04/2024	50.00
	H	28/04/2024	200.00
	C	29/04/2024	60.00
	C	29/04/2024	40.00
	C	30/04/2024	48.00
	C	30/04/2024	25.00
	C	01/05/2024	0.98
	C	01/05/2024	25.00
	C	01/05/2024	25.00
	C	02/05/2024	25.00
	C	02/05/2024	24.58
	C	02/05/2024	75.00
	C	02/05/2024	25.00
	C	02/05/2024	30.00
	C	03/05/2024	25.00
	C	03/05/2024	15.73
	C	07/05/2024	46.00
	C	07/05/2024	39.00
	C	07/05/2024	13.00
	C	07/05/2024	60.00
	C	07/05/2024	218.25
	C	08/05/2024	210.38
	C	09/05/2024	90.00
	C	13/05/2024	26.00
	C	13/05/2024	25.00

	C	13/05/2024	50.00
	C	13/05/2024	25.00
	C	13/05/2024	75.00
	C	13/05/2024	50.14
	C	14/05/2024	100.00
	C	14/05/2024	200.00
	C	14/05/2024	225.00
	C	14/05/2024	13.00
	C	14/05/2024	50.00
	C	15/05/2024	50.00
	C	15/05/2024	12.78
	C	16/05/2024	12.78
	C	16/05/2024	175.00
	C	20/05/2024	25.00
	C	20/05/2024	25.00
	C	20/05/2024	25.00
	C	20/05/2024	25.00
	C	20/05/2024	100.00
	C	20/05/2024	178.92
	C	21/05/2024	25.00
	C	21/05/2024	39.00
Campsite coin machines 500204	C	21/05/2024	50.00
	C	21/05/2024	226.90
Plant sale and teas 500204	E	21/05/2024	200.00
SumUp - campsite fees	C	21/05/2024	63.90
	C	21/05/2024	13.00
	C	21/05/2024	200.00
	C	22/05/2024	75.00
	C	22/05/2024	52.00
	C	23/05/2024	40.00
	C	23/05/2024	40.00
	C	23/05/2024	12.78
	C	24/05/2024	25.00
SIC Corporate Services hall hire - election. Invoice 080	C	24/05/2024	100.00
	C	24/05/2024	26.00
Promote Shetland - campsite visit. Invoice 081	H	25/05/2024	175.00
	C	25/05/2024	39.00
	C	28/05/2024	156.00
	C	28/05/2024	50.00
	C	28/05/2024	56.04
	C	29/05/2024	50.00
	C	29/05/2024	91.43
	C	30/05/2024	115.02
	C	31/05/2024	26.00
	C	31/05/2024	12.78
	C	31/05/2024	25.00
	C	03/06/2024	25.00
	C	03/06/2024	86.51



	C	03/06/2024	65.00
	C	04/06/2024	26.00
Campsite fees - cash 500205	C	04/06/2024	980.00
Campsite fees - cheques 500205	C	04/06/2024	120.00
SumUp - campsite fees	C	04/06/2024	12.78
SumUp - campsite fees	C	06/06/2024	62.92
SumUp - campsite fees	C	07/06/2024	63.90
	C	07/06/2024	50.00
	C	10/06/2024	72.00
	C	10/06/2024	39.00
	C	10/06/2024	75.00
	C	10/06/2024	50.00
	C	10/06/2024	50.00
	C	10/06/2024	50.00
	C	10/06/2024	50.00
	C	10/06/2024	89.46
	C	11/06/2024	70.00
	C	11/06/2024	12.78
	C	12/06/2024	20.00
	C	12/06/2024	25.00
	C	12/06/2024	78.00
	C	13/06/2024	215.00
	C	13/06/2024	75.00
	C	14/06/2024	250.00
	C	14/06/2024	13.00
	C	17/06/2024	40.00
	C	17/06/2024	10.00
	C	17/06/2024	147.46
	C	19/06/2024	25.00
	C	19/06/2024	275.00
	C	19/06/2024	39.00
	C	20/06/2024	25.00
	C	20/06/2024	90.00
	C	21/06/2024	75.00
SumUp - campsite fees	C	21/06/2024	19.66
	C	21/06/2024	100.00
	C	24/06/2024	13.00
	C	24/06/2024	30.00
Southend Menopause Support - hall hires	C	24/06/2024	60.00
	C	24/06/2024	20.00
	C	24/06/2024	24.58
	C	25/06/2024	39.51
	C	25/06/2024	201.54
	C	26/06/2024	25.00
	C	26/06/2024	40.00
	C	28/06/2024	475.00
	C	28/06/2024	38.34
	C	01/07/2024	50.00

	C	01/07/2024	50.00
SumUp - campsite fees	C	01/07/2024	60.95
Campsite fees - cash 500206	C	02/07/2024	1,085.00
	C	04/07/2024	75.00
	C	04/07/2024	24.58
	C	04/07/2024	25.00
	C	08/07/2024	56.00
	C	08/07/2024	80.00
	C	08/07/2024	26.00
	C	08/07/2024	50.00
	C	08/07/2024	12.78
	C	09/07/2024	59.97
	C	10/07/2024	66.85
	C	10/07/2024	18.00
Yoga Hall hire fees	H	10/07/2024	75.00
	C	15/07/2024	25.00
	C	15/07/2024	92.00
	C	15/07/2024	78.00
	C	15/07/2024	88.48
	C	16/07/2024	51.12
	C	17/07/2024	100.27
	C	17/07/2024	50.00
	C	18/07/2024	122.89
	C	19/07/2024	109.12
	C	22/07/2024	50.00
	C	22/07/2024	693.08
	C	23/07/2024	35.39
	C	24/07/2024	38.34
	C	25/07/2024	25.56
	C	29/07/2024	25.00
	C	29/07/2024	76.00
	C	29/07/2024	26.00
	C	29/07/2024	40.00
	C	29/07/2024	38.34
	C	30/07/2024	49.15
	C	31/07/2024	45.22
Campsite fees - cash 500207	C	01/08/2024	1,180.00
	C	01/08/2024	24.72
	C	02/08/2024	40.00
	C	02/08/2024	25.00
	C	02/08/2024	25.00
SumUp - campsite fees	C	02/08/2024	50.14
Grant receipt - Energy efficiency project	G	02/08/2024	3,512.00
	C	05/08/2024	5.00
SumUp - campsite fees	C	05/08/2024	104.21
	C	06/08/2024	25.00
	C	07/08/2024	39.00
SumUp - campsite fees	C	08/08/2024	19.66



	C	09/08/2024	54.00
SumUp - campsite fees	C	09/08/2024	12.78
SumUp - campsite fees	C	12/08/2024	205.47
	C	12/08/2024	25.00
SumUp - campsite fees	C	13/08/2024	115.02
SumUp - campsite fees	C	14/08/2024	24.58
SumUp - campsite fees	C	15/08/2024	25.56
SumUp - campsite fees	C	16/08/2024	37.36
SumUp - campsite fees	C	19/08/2024	12.78
SCBF grant - energy efficiency project	G	20/08/2024	4,500.00
	C	20/08/2024	15.00
	C	21/08/2024	384.00
	C	21/08/2024	750.10
	C	27/08/2024	18.00
	C	27/08/2024	5.00
	D	27/08/2024	1.00
	D	27/08/2024	20.00
SumUp - campsite fees	C	27/08/2024	162.21
Common - campsite fees	C	28/08/2024	25.00
SumUp - campsite fees	C	28/08/2024	12.78
	C	28/08/2024	118.00
	C	29/08/2024	113.00
	C	30/08/2024	103.00
	C	02/09/2024	35.00
	C	02/09/2024	30.00
Campsite fees - cash 500208	C	02/09/2024	1,050.00
	C	02/09/2024	32.44
SumUp - campsite fees	C	03/09/2024	38.34
	C	05/09/2024	60.00
SumUp - campsite fees	C	05/09/2024	98.31
SumUp - campsite fees	C	06/09/2024	73.73
	C	09/09/2024	25.00
	C	09/09/2024	105.00
SumUp - campsite fees	C	09/09/2024	17.70
SumUp - campsite fees	C	10/09/2024	24.58
	C	11/09/2024	70.00
	C	11/09/2024	100.00
	C	16/09/2024	75.00
	C	16/09/2024	19.66
	H	19/09/2024	25.00
SumUp - campsite fees	C	23/09/2024	122.89
SumUp - campsite fees	C	26/09/2024	49.15
Gordon Stove - Hall hire	H	02/10/2024	200.00
Campsite fees - cash 500209	C	02/10/2024	569.00
Campsite - cash machines 500210	C	03/10/2024	147.10
	C	04/10/2024	20.00
Yoga Group - hall hires	H	14/10/2024	80.00
EngineerIt air-pump project. VAT refund	R	01/11/2024	1,275.00

Bonfire Night event - cash 500211	E	12/11/2024	359.09
Grant - Energy-saving project	G	21/11/2024	28,343.74
[REDACTED]	H	25/11/2024	40.00
[REDACTED]	H	02/12/2024	40.00
EDF Energy - refund	R	16/12/2024	214.80
[REDACTED] ing	H	19/12/2024	30.00
[REDACTED]	C	23/12/2024	25.00



# LEVENWICK COMMUNITY HALL

# EXPENDITURE

TRANSACTION DESCRIPTION	CODE	DATE	AMOUNT
Tesco Mobile	AM	02/01/2024	10.00
EDF Energy	EL	04/01/2024	234.55
NGR Accountancy - examination of 2023 accounts	AM	05/01/2024	200.00
EDF Energy	EL	19/01/2024	178.00
EDF Energy	EL	30/01/2024	181.65
Tesco Mobile	AM	01/02/2024	10.00
Yolanda Bruce - Hall cleaning Jan. 7hrs @ £12/hr	CH	01/02/2024	84.00
EDF Energy	EL	27/02/2024	200.19
Tesco Mobile	AM	01/03/2024	10.00
Bigton Community	MI	11/03/2024	6.83
SIC Waste removal - inv. 6028770	WD	11/03/2024	377.40
Sandwich B card 0439	MI	12/03/2024	72.30
Shetland Table Tennis Association re: Tees Sport	MI	15/03/2024	60.00
Tesco - Karen Hall	HE	17/03/2024	63.42
Tesco - card 0439	MI	20/03/2024	8.40
Superdrug - card 0439	MI	20/03/2024	28.37
EDF Energy	EL	25/03/2024	226.10
Home Furnishing - miscellaneous items	MI	25/03/2024	7.96
Tesco - sundry items	MI	25/03/2024	11.49
	HE	02/04/2024	82.03
Tesco Mobile	AM	02/04/2024	10.00
	CH	04/04/2024	156.00
	MI	15/04/2024	33.48
Shetland Times - Invoice 45332	AD	17/04/2024	31.54
Pitched Booking Ltd - campsite booking software	AM	22/04/2024	660.00
Tesco - catering items	HE	22/04/2024	89.41
EDF Energy	EL	22/04/2024	149.93
Engineer It Ltd - ASHP first instalment. Inv:E1297	CP	26/04/2024	7,650.00
4 bags topsoil + 1 bag Growmore - from Harbro	MC	29/04/2024	26.99
Tesco Mobile	AM	01/05/2024	10.00
	CH	07/05/2024	36.00
Shetland Janitorial. Inv.322319	CH	10/05/2024	118.13
Home Furnishings	MI	28/05/2024	23.98
Shetland Janitorial. Inv.322960	CC	30/05/2024	64.79
Shetland Janitorial. Waste removal. Inv.323132	WD	03/06/2024	72.72
	CW	03/06/2024	207.00
	CW	03/06/2024	186.00
Tesco Mobile	AM	03/06/2024	10.00
	CC	03/06/2024	216.00
EDF Energy	EL	04/06/2024	145.75
SIC - Planning application fee 100674081-001	CP	10/06/2024	500.00
Shetland Janitorial inv.323760 - waste removal	WD	20/06/2024	77.04
	RR	24/06/2024	13.00
SIC Building Warrant fee	CP	25/06/2024	823.00



Shetland Janitorial. Inv.323939	CC	27/06/2024	125.04
██████ - keysafe, from Lerwick DIY	MI	28/06/2024	28.49
Tesco Mobile	AM	01/07/2024	10.00
████████████████████	CW	01/07/2024	105.00
████████████████████	CW	01/07/2024	264.00
Tesco - sundry items	MI	03/07/2024	9.10
Home Furnishings - sundry items	MI	03/07/2024	24.73
████████████████████	CC	04/07/2024	222.00
Art Machine - campsite signs	MC	04/07/2024	68.38
████████████████████	MI	05/07/2024	34.99
Malcolmson Architects Inv. 3705	CP	10/07/2024	3,108.00
Shetland Janitorial Inv.324459 cleaning materials	CH	12/07/2024	91.49
SIC - advertisement fee for planning application	CP	22/07/2024	22.54
Shetland Broadband 1 year fee	AM	30/07/2024	28.00
Tesco - cleaning items	CH	31/07/2024	9.20
Tesco mobile	AM	01/08/2024	10.00
████████████████████	CW	01/08/2024	228.00
████████████████████	CW	01/08/2024	282.00
Shetland Janitorial Inv.325048 cleaning materials	CH	06/08/2024	91.49
████████████████████	CC	08/08/2024	150.00
Shetland Janitorial Inv.325280 cleaning materials	CH	09/08/2024	134.82
AJC Building Contractors - guttering. Inv.1346	MH	21/08/2024	225.77
Tesco - sundry items	MI	22/08/2024	4.20
Shetland Janitorial Inv.325800 cleaning materials	CC	28/08/2024	140.63
Tesco mobile	AM	02/09/2024	10.00
████████████████████	CW	02/09/2024	192.00
████████████████████	CW	02/09/2024	240.00
████████████████████	HE	02/09/2024	95.45
████████████████████	CC	03/09/2024	180.00
Nordri Inv. 133302	CP	03/09/2024	6,405.55
Nordri Inv. 133303	CP	03/09/2024	7,774.13
Shetland Janitorial Inv.326600 cleaning materials	CC	16/09/2024	101.64
Shetland Janitorial Inv.327098 waste removal	WD	30/09/2024	134.82
Tesco mobile	AM	01/10/2024	10.00
████████████████████	CW	02/10/2024	192.00
████████████████████	CW	02/10/2024	240.00
Shetland Janitorial Inv.327399 cleaning materials	CC	10/10/2024	33.30
T L DALLAS - Insurance renewal 55010791	IN	11/10/2024	2,149.42
EngineerIt air-pump project. Inv. E1360	CP	21/10/2024	14,875.00
EDF Energy	EL	29/10/2024	1,320.21
Tesco Mobile	AM	01/11/2024	10.00
████████████████████	CC	04/11/2024	144.00
Shetland Times - Invoice 48457	AD	12/11/2024	264.00
████████████████████	HE	18/11/2024	449.70
████████████████████	AM	19/11/2024	90.48
Tesco Mobile	AM	02/12/2024	10.00
EDF Energy	EL	03/12/2024	127.59
Malcolmson Architects. Inv.3737	CP	05/12/2024	1,728.00



Harry's Department Store - Christmas party items	HE	16/12/2024	165.88
Nordri - solar panel installation Inv: 133478 & 133479	CP	23/12/2024	9,453.12

## APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
Report to the trustees/members of	Charity name	Levenwick Village Club					
Registered charity number		SC012256					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	01	2024		31	12	2024
Set out on pages	One to eleven					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p>						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>						
	<p>have not been met, or</p>						
	<p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:							21/01/2025
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.



APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose