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PKF

Accountants &
business advisers

TANA RIVER LIFE FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

CONTENTS

TRUST INFORMATION

Tana River Life Foundation (TRLF) was first set up as a private trust by Gabriel Teo Kian Chong on 13 December 2005 in Mombasa, Kenya. Gabriel has been living in Tana Delta District, Kenya since 1995. On 6 December 2007, TRLF was registered as a Non-Governmental Organization (NGO) in Kenya (Reg. No. OP.218/051/2007/0440/4836) to provide a sustainable formal structure with transparency, accountability and seamless continuity to carry out the human development programmes.

1. **MISSION** : Its mission is to assist peoples, especially the marginalized in society, realize their full potentials, so that they may have the ability and freedom to live lives of greater dignity.

2. **COVERAGE** : TRLF operates from Idsowe of Garsen Division in Tana River County, as well as in the neighbouring counties of Malindi and Lamu in Kenya

3. **TRUSTEES** :

Gabriel Teo Kian Chong	(Malaysian)
Benedict Kazungu Kambi	(Kenyan)
Benedecto Manase Gwiyo	(Kenyan)
Tracy Haigo Jilo	(Kenyan)

4. **NATURE OF ACTIVITIES** : Activities are mainly directed towards building a more just and honest society leading to a more complete humanity.
Areas of activities include the following:
   - a) Providing opportunities for quality education from nursery to adult education;
   - b) Use of sustainable agriculture to improve nutrition and generate income;
   - c) Promoting youth and women's entrepreneurial schemes;
   - d) Enhancing youth formation programmes to build the moral character

5. **BENEFICIARIES** : The main beneficiaries of TRLF programmes are members of the marginalised communities in Tana River, Malindi and Lamu Counties of Kenya. These include all AIDS orphans, children of subsistence farmers and nomadic pastoralists, and single parent families without any regular source of income.

6. **PROGRAMMES** : Tana River Life Foundation (TRLF) currently runs/supports the following programmes:
   - a) Education Support Scheme at Pre-Primary, Primary, Secondary, Vocational and Tertiary levels;
   - b) Garsen High School (Reg. GP/A/3392/2005);
   - c) Emmaus Youth Association (Formerly Mvoni Youth Group) (Reg. No. TDD/GAR/YG/4818).
   - d) Dziavye Women's Community Based Organisation (Reg. TRD/GAR/CBO/2770).
   - e) Youth Formation Programme (YFP)
   - f) Medical & Emergencies Fund (MEF)
   - g) Youth Entrepreneurial Scheme (YES)
   - h) Sustainable Agriculture Programme for Youth (SHB)
   - i) Student and Youth Communities in TRLF homes in Kenya (Nairobi, Mombasa and Idsowe) and Malaysia (Kampar)
   - j) Delta Mustard Seed Academy (Reg.PE/11272/14)
   - k) Emmaus Centre for the Development of Peoples (ECP) – an integrated human resource development centre to promote learning and sustainable community development.

7. **POSTAL ADDRESS** : Tana River Life Foundation
P.O. Box 41730 - 80100
Mombasa - Kenya

TRUST INFORMATION (CONTINUED)

8.	**INDEPENDENT AUDITOR**	: PKF Kenya : Certified Public Accountants : P. O. Box 90553 - 80100 : Mombasa
9.	**BANKER**	: CFC Stanbic Bank Limited : Mombasa
10.	**WEBSITE**	: www.tanariverlifefoundation.org & www.tanariverlife.wordpress.com

11. **SUPPORT**

Tana River Life Foundation activities are funded by donations in cash and kind from private individuals, educational and religious institutions, charitable organizations and private and public corporations, mainly from Malaysia and Singapore.

Institutions that supported Tana River Life Foundation (TRLF) Programmes in 2013 include:

1 Holy Innocents High School - Singapore
2 CHIJ St. Theresa's Convent - Singapore
3 Crescent Girls' Secondary School Staff Support Group - Singapore
4 University Tunku Abdul Rahman (UTAR) Education Council - Malaysia
5 Jonaron Foundation - Malaysia
6 The Shepherd's Cove - Singapore
7 Radiance Communications Pte Ltd - Singapore
8 The Binjai Tree - Singapore
9 AEDAS Pte Ltd - Singapore
10 ARUP Singapore Pte Ltd - Singapore
11 LAC Engineers & Associates - Singapore
12 KPK Quantity Surveyors - Singapore
13 Gallery Helios Pte Ltd - Singapore
14 Halia Restaurant - Singapore
15 Wesley Methodist Church Melaka - Malaysia
16 Catholic church of the Nativity of the BVM - Singapore
17 Nativity Church Kindergarten - Singapore
18 Wesley Methodist Church - Malaysia
19 Raffles institution - Singapore
20 Maris Stella High School - Singapore
21 St. Joseph's Institution - Singapore
22 Little Giants Montessori Centre - Singapore
23 Holy Innocents' High School - Singapore
24 Madrinha Trust - UK
25 Wesley Methodist Church Johor Bahru - Malaysia
26 Aegis Building and Engineering Pte Ltd - Singapore
27 Accenture Singapore
28 Palate Sensations - Singapore
29 The silent Foundation - Singapore
30 Focus Pilates - Singapore

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trust deed requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Trust as at the end of the financial year and of the surplus for the year. It also requires the trustees to ensure that the Trust maintains proper accounting records which disclose with reasonable accuracy the financial position of the Trust. The trustees are also responsible for safeguarding the assets of the Trust.

The trustees accept the responsibility for the financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates. The Trustees are of the opinion that the financial statements give a true and fair view of the state of financial affairs of the Trust as at 31 December 2013 and of its surplus for the year then ended. The trustees further confirm the accuracy and completeness of the accounting records maintained by the Trust which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

Nothing has come to the attention of the trustees to indicate that the Trust will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the trustees on 19 June 2014 and signed on its behalf by:

TRUSTEE

TRUSTEE

REPORT OF THE INDEPENDENT AUDITOR
TO THE TRUSTEES OF TANA RIVER LIFE FOUNDATION

Report on the financial statements
We have audited the accompanying financial statements set out on pages 5 to 16 of Tana River Life Foundation which comprise the statement of financial position as at 31 December 2013 and the income and expenditure account and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Trustees' responsibility for the financial statements
The trustees are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making acccounting estimates that are reasonable in the circumstances.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the accompanying financial statements give a true and fair view of the financial position of Tana River Life Foundation as at 31 December 2013 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the NGO co-ordination Act (1990).

Report on other legal requirements
As required by the NGO Co-ordination Act (1990) we report to you, based on our audit that:

(i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
(ii) in our opinion proper books of account have been kept by the trust, so far as appears from our examination of those books; and
(iii) the company's balance sheet and profit and loss account are in agreement with the books of account.

PKF Kenya

Certified Public Accountants
Mombasa

20 - 06 - **2014**

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Erick Mbuthia Njuguna P/No. 2061

234/2014

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INCOME AND EXPENDITURE ACCOUNT

	Notes	2013 Shs	2012 Shs
Donations received	2	42,629,897	35,102,112
Other Income	3	455,367	2,168,873
Expenses as per trust objectives	4	(17,703,898)	(18,433,989)
Indirect expenses	5	(5,364,592)	(6,179,801)
Finance costs	6	(4,505)	(303,703)
Surplus for the year		20,012,269	12,353,492

The notes on pages 8 to 16 form an integral part of these financial statements.

Report of the independent auditor - page 4.

STATEMENT OF FINANCIAL POSITION

	Notes	As at 31 December 2013 Shs	2012 Shs
CAPITAL EMPLOYED			
Accumulated fund	7	47,997,998	27,985,729
Non-current liabilities			
Borrowings	8	665,800	2,122,284
		48,663,798	30,108,013
REPRESENTED BY			
Non-current assets			
Property, plant and equipment	9	35,877,655	26,796,975
Current assets			
Receivables	10	2,680,000	235,000
Cash and cash equivalents	11	11,452,852	4,421,555
		14,132,852	4,656,555
Current liabilities			
Payables	12	354,485	246,848
Borrowings	8	992,224	1,098,669
		1,346,709	1,345,517
Net current assets		12,786,143	3,311,038
		48,663,798	30,108,013

The financial statements on pages 5 to 16 were authorised for issue by the Board of Trustees on 19 June 2014 and were signed on its behalf by:

TRUSTEE

TRUSTEE

The notes on pages 8 to 16 form an integral part of these financial statements.

Report of the independent auditor - page 4.

STATEMENT OF CASH FLOWS

	Notes	2013 Shs	2012 Shs
Surplus		20,012,269	12,353,492
Adjustments for:			
- Depreciation of property, plant and equipment	9	1,084,998	1,361,445
- Profit on disposal of property, plant and equipment		-	(853,218)
Changes in operating assets and liabilities			
- Increase in trade and other receivables		(2,445,000)	(235,000)
- Increase in trade and other payables		107,637	15,302
Cash from operations		18,759,904	12,642,021
Investing activities			
Cash paid for purchase of property, plant and equipment	9	(10,165,678)	(20,525,611)
Proceeds from disposal of bus		-	1,500,000
Net cash used in investing activities		(10,165,678)	(19,025,611)
Cash flows from financing activities			
Repayment of borrowings		(1,562,929)	(253,252)
Net cash used in financing activities		(1,562,929)	(253,252)
Increase/(decrease) in cash and cash equivalents		7,031,297	(6,636,842)
Movement in cash and cash equivalents			
At start of year		4,421,555	11,058,397
Increase/(decrease)		7,031,297	(6,636,842)
At end of year	11	11,452,852	4,421,555

The notes on pages 8 to 16 form an integral part of these financial statements.

Report of the independent auditor - page 4.

1. **SIGNIFICANT ACCOUNTING POLICIES**

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

a) **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with International Financial Reporting Standards.

b) **Income recognition**

Donations received are accounted for on a receipt basis. Due to the nature of such income the accruals basis is not appropriate.

Interest income is accrued by reference to time.

c) **Borrowing costs**

All borrowing costs are recognised in the income and expenditure account in the period in which they are incurred.

d) **Property, plant and equipment**

All property, plant and equipment is initially recorded at cost and thereafter stated at historical cost less depreciation. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use. Property, plant and equipment received by way of gifts or donations are capitalised at a reasonable estimate of their value to the foundation.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost can be reliably measured. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income and expenditure account during the financial period in which they are incurred.

Depreciation is calculated on the reducing balance basis to write down the cost of each asset, to its residual value over its estimated useful life using the following annual rates:

	Rate %
Bus	25.0
Office equipment	12.5
Computer equipment	30.0

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining surplus/deficit for the year.

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is immediately written down to its recoverable amount.

Capital expenditure projects undertaken during the course of the year and not completed as at the reporting date are classified as work in progress. The total amounts is transferred to and amalgamated with the appropriate asset category in the year of completion. Capital work in progress is not depreciated while classified as such.

1. **SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

e) **Translation of foreign currencies**

Transactions in foreign currencies during the year are converted into Kenya Shillings (the functional currency), at rates ruling at the transaction dates. Assets and liabilities at the date of this report which are expressed in foreign currencies are translated into Kenya Shillings at rates ruling at that date. The resulting differences from conversion and translation are dealt with in the income and expenditure account in the period in which they arise.

f) **Financial instruments**

- Financial assets

Financial assets are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through income and expenditure account. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in income and expenditure account.

The foundation's financial assets which include trade and other receivables, and cash and bank fall into the following categories:

Loans and receivables: financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are classified as current assets where maturities are within 12 months of the reporting date. All assets with maturities greater than 12 months after the reporting date are classified as non-current assets. Subsequent to initial recognition, they are carried at amortised cost using the effective interest method. Changes in the carrying amount are recognised in income and expenditure account.

Purchases and sales of financial assets are recognised on the trade date i.e. the date on which the foundation commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the assets have expired or have been transferred and the foundation has transferred substantially all risks and rewards of ownership.

Loans and receivables are carried at amortised cost using the effective interest method.

The amount of the impairment loss is calculated as the difference between the assets carrying amount and the present values of expected future cash flows, discounted at the financial instrument's effective interest rate.

Subsequent recoveries of amounts previously written off/impaired are credited to the income and expenditure account in the year in which they occur.

- Financial liabilities

The foundation financial liabilities which include trade and other payables fall into the following categories:

Other financial liabilities: These include trade and other payables. These are initially measured at fair value and subsequently measured at amortised cost, using the effective interest rate method.

All financial liabilities are classified as current liabilities unless the foundation has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Financial liabilities are derecognised when, and only when, the foundation's obligations are discharged, cancelled or expired.

NOTES (CONTINUED)

1. **SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

g) **Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the trust.

Rights to assets held under finance leases are recognised as assets of the trust at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring surplus or deficit. Assets held under finance leases are included in property and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

h) **Retirement benefit obligations**

The foundation and its employees contribute to the National Social Security Fund (NSSF), a statutory defined contribution scheme registered under the NSSF Act. The centre's contributions to the defined contribution scheme are charged to income and expenditure account in the year to which they relate.

i) **Cash and cash equivalents**

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand, and at bank.

j) **Comparatives**

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

2. Donations received

a) Cash donation

	2013 Shs	2012 Shs
Jovinas Trust (Malaysia) - adminstration expenses	2,978,868	2,702,700
Private individual donors	29,498,693	21,104,612
Wesley Methodist Melaka	158,237	133,913
Wesley Methodist Singapore	661,502	1,518,620
St. Teresa's Convent	155,755	243,636
Anonymous foundation	3,959,464	-
Shepherd's Cove, Singapore	330,710	559,704
Palate Sensations, Singapore	-	65,848
Gallery Helios Pte Ltd	77,381	242,912
Local contribution	2,763,953	2,544,888
Friends from Accenture, Singapore	-	210,712
Staff of Crescent Girls' School, Singapore	55,035	56,365
Staff of Holy Innocents' High School - Singapore	102,126	126,296
Catholic High School, Singapore		50,176
Wesley Methodist Johor Bahru	137,134	133,913
Binjai Tree	1,654,623	2,641,168
Cambridge International Trust via Raffles Institution	-	141,243
True North Asia Leadership LLP	-	290,519
Maris Stella High	-	80,334
Accenture Pte Ltd	-	1,670,879
August Pictures Pte Ltd	-	65,848
Virars Rehab Centre	-	65,848
Focus Pilates	-	328,502
Madrinha Trust	96,416	40,773
Credit Suisse Singapore	-	82,705
	42,629,897	35,102,112

b) Donation in kind

Universiti Tunku Abdul Rahman (UTAR) in Malaysia has granted ten (10) undergraduate scholarships in the form of financial aid for full-tuition fees to students from Tana Delta nominated by TRLF. Each scholarships is valued at approximately KES 2 million (US$ 23,000). Since 2010, eight of these scholarships have been awarded to deserving students from Tana Delta.

3. Other income

	2013 Shs	2012 Shs
Bank interest	455,367	1,315,655
Profit on disposal of bus	-	853,218
	455,367	2,168,873

NOTES (CONTINUED)

4. **Expenses as per trust objectives**

	2013 Shs	2012 Shs
Agriculture project	1,252,675	1,544,746
Dziavye CBO	635,549	909,436
Mustard Seed Academy	671,525	-
Garsen High School Aid	-	280,000
School Holiday programmes (meetings/remedial tuitions)	-	99,763
Mvoni Youth House - Mombasa	690,564	848,282
Mvoni Youth House - Eldoret and Mpeketoni	419,426	441,575
Mvoni Youth House - Nairobi	575,875	795,329
Mvoni Youth House - Idsowe	595,777	633,268
Primary school programme	124,451	88,705
Secondary school programme	4,605,646	4,327,851
District Education Enhancement	864,210	1,032,601
Medical and Emergencies fund	251,359	477,399
Youth formation programme	1,116,204	678,795
Tertiary and Vocational education programme	5,002,377	4,928,748
Study aid expenses	318,668	188,975
Youth Excusion and Courses	579,592	1,158,516
	17,703,898	18,433,989

5. **Indirect expenses**

	2013 Shs	2012 Shs
Air fare	127,023	123,466
Audit fees	246,848	246,848
Bank charges	242,503	167,143
Electricity and generator expenses	90,222	80,198
Bus running expenses	1,716,837	2,206,866
Local travelling expenses	543,348	456,264
Office expenses	105,812	174,582
Professional fees	27,000	49,790
Staff salaries	906,743	873,321
Immigration and work permits	8,242	-
Telephone	122,274	129,839
Repairs and maintenance	159,164	82,640
Office rent	120,000	120,000
Depreciation on equipment (Note 9)	1,084,998	1,361,445
Foreign exchange loss	(330,984)	14,129
Fund raising expenses	194,562	93,270
	5,364,592	6,179,801

6. **Finance costs**

	2013 Shs	2012 Shs
Interest on finance leases	4,505	270,025
Loan arrangement fees	-	33,678
	4,505	303,703

7. **Accumulated fund**

	2013 Shs	2012 Shs
At start of year	27,985,729	15,632,237
Surplus for the year	20,012,269	12,353,492
At end of year	47,997,998	27,985,729

8. **Borrowings**

Non-current		
Obligations under finance leases	665,800	2,122,284
Current		
Obligations under finance leases	992,224	1,098,669
Total borrowings	1,658,024	3,220,953

Obligations under finance leases

The foundation holds one Mini - Bus with an estimated useful life of five years under a three-year finance lease. The future minimum lease payments are as follows:

	2013 Shs	2012 Shs
Not later than one year	1,764,469	1,622,067
Later than one year but within five years	-	2,563,589
	1,764,469	4,185,656

The obligation is classified as follows:

Current liability	992,224	1,098,669
Non-current liability	665,800	2,122,284
Total	1,658,024	3,220,953

9. **Property, plant and equipment**

Year ended 31 December 2013

	Capital work in progress Shs	Bus Shs	Computer equipment Shs	Office equipment Shs	Total Shs
Cost					
At start of year	22,305,035	7,074,850	171,392	1,306,110	30,857,387
Additions	9,872,631	116,820	-	176,227	10,165,678
At end of year	32,177,666	7,191,670	171,392	1,482,337	41,023,065
Depreciation					
At start of year	-	3,303,259	166,691	590,462	4,060,412
Charge for the year	-	972,103	1,410	111,485	1,084,998
At end of year	-	4,275,362	168,101	701,947	5,145,410
Net book value	32,177,666	2,916,308	3,291	780,390	35,877,655

Capital work in progress relates to construction of an education and community development centre (Emmaus Centre for the Development of Peoples - ECP). The ECP has not yet completed by the date of this report.

The carrying amount of the Foundation's property and equipment includes the following amounts in respect of assets held under finance leases.

	2013 Shs	2012 Shs
Carrying amount of assets held under finance leases	2,834,449	4,210,760

Year ended 31 December 2012

	Capital work in progress Shs	Bus Shs	Computer equipment Shs	Office equipment Shs	Total Shs
Cost					
At start of year	3,312,416	4,261,301	171,392	1,182,163	8,927,272
Additions	18,992,619	4,883,250	-	123,947	23,999,816
Disposals	-	(2,069,701)	-	-	(2,069,701)
At end of year	22,305,035	7,074,850	171,392	1,306,110	30,857,387
Depreciation					
At start of year	-	3,468,983	164,676	488,227	4,121,886
Charge for the year	-	1,257,195	2,015	102,235	1,361,445
On disposal	-	(1,422,919)	-	-	(1,422,919)
At end of year	-	3,303,259	166,691	590,462	4,060,412
Net book value	22,305,035	3,771,592	4,701	715,648	26,796,975

10. **Other receivables**

	2013 Shs	2012 Shs
Prepayments	2,680,000	235,000

In the opinion of the directors, the carrying amounts of other receivables approximate to their fair value.

11. **Cash and cash equivalents**

	2013 Shs	2012 Shs
Cash at bank and in hand	11,452,852	4,421,555

For the purpose of the statement of cash flows, the year end cash and cash equivalents comprise the above.

The carrying amounts of the foundation's cash and cash equivalents are denominated in the following currencies:

	2013 Shs	2012 Shs
Kenya Shillings	11,433,705	4,209,714
US Dollar	19,147	211,841
	11,452,852	4,421,555

The foundation's bank balances are held with a major Kenyan financial institution and insofar as the trustees are able to measure any credit risk to these assets, it is deemed to be limited.

12. **Payables**

	2013 Shs	2012 Shs
Other payables	354,485	246,848

In the opinion of trustees, the carrying amounts of payables approximate to their fair value.

The maturity analysis of trade and other payables is within 1 to 3 months.

13. **Tax**

The Foundation was granted Income Tax Exempt status by the Kenya Revenue Authority (KRA) for a period of 5 years w.e.f 24th April 2013. It was duly issued with Tax Exemption Certificate No:20130424/1776.

14. **Capital commitments**

Capital expenditure contracted for at the end of reporting period but not recognised in the financial statements is as follows:

		2013 Shs	2012 Shs
Emmaus Centre Project (ECP):			
	Phase 1	16,000,000	26,000,000
	Phase 2	47,000,000	-
		63,000,000	26,000,000

15. **Presentation currency**

These financial statements are presented in Kenya Shillings (Shs).