

Charity Registration No. 1059832

Company Registration No. 03220045 (England and Wales)

CHERNOBYL CHILDREN'S PROJECT (UK)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

CHERNOBYL CHILDREN'S PROJECT (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B R Hardwick C McElholm L Murphy	(Appointed 1 January 2021)
Executive Director	L Walker	
National Treasurer	C McElholm	
Secretary	C McElholm	
Charity number	1059832	
Company number	03220045	
Principal address	Kinder House Fitzalan Street Glosop SK13 7DL	
Registered office	Kinder House Fitzalan Street Glosop SK13 7DL	
Independent examiner	Bache Brown & Co Limited Swinford House Albion Street Brierley Hill West Midlands DY5 3EE	
Bankers	Co-operative Bank Plc 34-38 High Street Solihull West Midlands B91 3TB	

CHERNOBYL CHILDREN'S PROJECT (UK)

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CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charities objectives and activities as set out in the Memorandum of Association are:

To promote such charitable purpose or purposes for persons living in Belarus, Ukraine or Western Russia who are suffering as a result of the Chernobyl disaster and in particular but without limiting the foregoing.

To provide holidays and other recreational activities, in the interests of social welfare for children whose health has been affected by the disaster, with the object of improving their conditions of life.

To relieve sickness and preserve and protect the health of such persons.

To educate the public about the health and environmental effects of the Chernobyl disaster and its implications for the future of nuclear power.

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

Achievements and performance

In November 2019 our Training Co-ordinator Geoff Wright visited Belarus to provide training and support for the final stages of the Unicef funded project to support families with children with disabilities, and for the start of the US Embassy funded project which was based on similar lines, but targeted at new parts of Gomel Region.

In December 2019 Natalia Samoilik, Director of our Partner Organisation in Gomel, 'Supporting Children Together' came to the UK to have meetings with Geoff and other trainers in Essex and about the above projects, and the new Unicef funded project due to start in the spring. This aims to remove healthy babies from the Baby Home in Gomel and prevent other young children going into the home, so that it can be repurposed as a Palliative Care Centre. Natasha also met with the Trustees and Management Team to discuss all our projects in Gomel Region.

In January 2020 our Executive Director of the Charity Linda Walker visited Belarus to supervise our projects in Gomel Region.

We have continued to fund "Rodni Kut" our family home for four disabled young people in Rogachev; "Family Home 2000" for adults with physical disabilities at Klimovka; and the Children's Home Hospice Team in Gomel.

We have also continued to support Zhuravichi Home for Children and Young Adults by employing two part time teachers, and Vikov institution for adults with learning disabilities by employing a teacher.

Godel Technologies continued to support the payment of some of our salaries in Belarus.

Because of Covid restrictions it was not possible to invite children to the UK for recuperative holidays, as we have done every summer for the last twenty five years. It was also not possible to send volunteers out to Belarus.

Volunteers and host families have been very supportive helping to raise funds online whilst our usual fundraising events in the community have not been possible.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Financial review

The largest proportion of our income is received through support groups located in various parts of Great Britain. The remainder of our cash income comes from both individual and corporate donors.

The Covid restrictions have meant that the Charity has been unable to arrange holidays in the UK. As a result of this, expenditure has not been incurred and also a reduction in costs elsewhere, the Charity has seen its bank balances increase by £61,487.

It is not the current policy of the Charity to set funds aside as reserves.

It is not the Charity's policy to invest funds for the long term. The Charity's expenditure is seasonal as the recuperative holidays in the United Kingdom and Belarus are mainly during the months of July and August.

Risk Management

A review of the major risks to which the Charity is exposed, as identified by the Trustees, has been carried out and systems have been established to mitigate those risks. We ensure that all host families are DBS checked and we also have a Child Protection Policy in place which all groups are expected to fully adhere to. Our policies and guidelines are updated annually to improve the operation of the Charity and the safety and security of all concerned.

We intend to continue and develop our objectives and activities with the resources made available to the charity.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 3 July 1996 and registered as a charity on 17 December 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J P Gater	(Resigned 10 December 2020)
M R Whiting	(Resigned 16 June 2020)
B R Hardwick	
C McElholm	
L Murphy	(Appointed 1 January 2021)

Recruitment and Appointment of Management Committee

The directors of the company are also Charity Trustees for the purposes of Charity Law. The Management Committee consists of the Trustees, the Executive Director and the National Co-ordinator. Under the Memorandum of Association the number of Trustees shall not be less than three. At each Annual General Meeting one third of the Trustees retire by rotation and are eligible for re-election. If the number of Trustees is not three or a multiple of three, the number nearest to one third shall retire from office.

Organisational Structure

Chernobyl Children's Project (UK) has a Management Committee consisting of the Trustees, the Executive Director and National Co-ordinator.

A scheme of delegation is in place and day to day responsibility for the running of the Charity rests with the Executive Director.

CHERNOBYL CHILDREN'S PROJECT (UK)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees report was approved by the Board of Trustees.

B R Hardwick

Trustee

Dated: 26 April 2021

CHERNOBYL CHILDREN'S PROJECT (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHERNOBYL CHILDREN'S PROJECT (UK)

I report to the trustees on my examination of the financial statements of Chernobyl Children's Project (UK) (the charity) for the year ended 30 September 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 and 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 financial statements to be reached.

Mr Stephen Dunn
for and on behalf of Bache Brown & Co Limited
Chartered Certified Accountants
Swinford House
Albion Street
Brierley Hill
West Midlands
DY5 3EE

Dated: 26 April 2021

CHERNOBYL CHILDREN'S PROJECT (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income from:							
Donations and legacies	3	153,436	12,547	165,983	143,739	35,929	179,668
Fundraising events	4	4,455	-	4,455	14,596	-	14,596
Interest received	5	3	-	3	1	-	1
Other income	6	22,465	-	22,465	4,195	3,899	8,094
Total income		180,359	12,547	192,906	162,531	39,828	202,359
Expenditure on:							
Raising funds	7	22,624	-	22,624	25,954	-	25,954
Charitable activities							
Holidays	8	-	-	-	41,536	5,965	47,501
Projects in Belarus	8	32,183	75,851	108,034	32,843	115,757	148,600
Total charitable expenditure		32,183	75,851	108,034	74,379	121,722	196,101
Total resources expended		54,807	75,851	130,658	100,333	121,722	222,055
Net incoming/(outgoing) resources before transfers							
		125,552	(63,304)	62,248	62,198	(81,894)	(19,696)
Gross transfers between funds		(63,784)	63,784	-	(81,482)	81,482	-
Net income/(expenditure) for the year/ Net movement in funds		61,768	480	62,248	(19,284)	(412)	(19,696)
Fund balances at 1 October 2019		9,213	195	9,408	28,497	607	29,104
Fund balances at 30 September 2020		70,981	675	71,656	9,213	195	9,408

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHERNOBYL CHILDREN'S PROJECT (UK)

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	13	6,616		6,096	
Cash at bank and in hand		72,468		10,980	
		<u>79,084</u>		<u>17,076</u>	
Creditors: amounts falling due within one year	14	<u>(7,428)</u>		<u>(7,669)</u>	
Net current assets			71,656		9,407
			<u><u>71,656</u></u>		<u><u>9,407</u></u>
Income funds					
Restricted funds	16		676		195
Unrestricted funds			70,980		9,213
			<u>71,656</u>		<u>9,408</u>
			<u><u>71,656</u></u>		<u><u>9,408</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 April 2021

B R Hardwick
Trustee

C McElholm
Trustee

Company Registration No. 03220045

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

Charity information

Chernobyl Children's Project (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Kinder House, Fitzalan Street, Glosop, SK13 7DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	153,436	12,547	165,983	143,739	35,929	179,668
Donations and gifts						
Charitable foundations	27,575	2,000	29,575	1,745	4,685	6,430
Government and local authorities	30	-	30	100	-	100
General public	125,831	10,547	136,378	141,894	31,244	173,138
	153,436	12,547	165,983	143,739	35,929	179,668

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

4 Fundraising events

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	4,455	14,596

5 Interest received

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	3	1

6 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Gift aid	10,966	4,195	3,899	8,094
Council Grant and CJRS Grant	11,499	-	-	-
	22,465	4,195	3,899	8,094

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising</u>		
Staging fundraising events	4,846	7,453
Other fundraising costs	1,243	2,056
Staff costs	13,730	13,598
Support costs	2,805	2,847
Fundraising	22,624	25,954

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

8 Charitable activities

	Projects in Belarus 2020 £	Holidays 2019 £	Projects in Belarus 2019 £	Total 2019 £
Activities undertaken directly	75,851	35,961	115,757	151,718
Share of support costs (see note 9)	27,929	10,652	29,984	40,636
Share of governance costs (see note 9)	4,254	888	2,859	3,747
	<u>108,034</u>	<u>47,501</u>	<u>148,600</u>	<u>196,101</u>
Analysis by fund				
Unrestricted funds	32,183	41,536	32,843	74,379
Restricted funds	75,851	5,965	115,757	121,722
	<u>108,034</u>	<u>47,501</u>	<u>148,600</u>	<u>196,101</u>

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Management fees	15,523	477	16,000	26,585	415	27,000
Belarus premises	4,180	-	4,180	4,180	-	4,180
UK premises	8,261	254	8,515	9,314	146	9,460
Communications	181	6	187	213	3	216
Insurance	1,954	977	2,931	1,928	643	2,571
Other administrative	635	20	655	1,263	20	1,283
Independent examiners fee	-	1,010	1,010	-	1,010	1,010
Accountancy fees	-	1,510	1,510	-	1,510	1,510
	<u>30,734</u>	<u>4,254</u>	<u>34,988</u>	<u>43,483</u>	<u>3,747</u>	<u>47,230</u>
Analysed between						
Fundraising	2,805	-	2,805	2,847	-	2,847
Charitable activities	27,929	4,254	32,183	40,636	3,747	44,383
	<u>30,734</u>	<u>4,254</u>	<u>34,988</u>	<u>43,483</u>	<u>3,747</u>	<u>47,230</u>

Governance costs includes payments to the independent examiner of £1,010 (2019 - £1,010) for the examination fees.

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2020	2019
	£	£
Wages and salaries	13,730	13,598
	<u>13,730</u>	<u>13,598</u>

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

12 Taxation

As a charity, Chernobyl Children's Project (UK) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

13 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	5,184	4,077
Prepayments and accrued income	1,432	2,019
	<u>6,616</u>	<u>6,096</u>

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	432	206
Accruals and deferred income	6,996	7,463
	<u>7,428</u>	<u>7,669</u>

CHERNOBYL CHILDREN'S PROJECT (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

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

	Movement in funds			Movement in funds			Balance at 30 September 2020
	Balance at 1 October 2018	Incoming resources	Resources expended	Balance at 1 October 2019	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Medicines	607	1,000	(1,412)	195	1,000	(520)	675

Restricted funds represent donations and grants specifically to support organisations in Belarus or projects established by the charity in Belarus. These organisations and projects have been established to support children and young people who are suffering from a variety of medical conditions.

17 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 30 September 2020 are represented by:						
Current assets/(liabilities)	70,981	675	71,656	9,213	195	9,408
	70,981	675	71,656	9,213	195	9,408

18 Related party transactions

During the year Kinder Management Services Limited charged £16,000 (2019 - £27,000) for the service provided by L Walker as the Executive Director. L Walker has a material interest in Kinder Management Services Limited

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.