

PARKDALE COMMUNITY LEGAL SERVICES INC.

**FINANCIAL STATEMENTS
MARCH 31, 2020**

INDEX

	Page
Independent Auditor's Report	1 - 3
Statement of Financial Position	4
Statement of Operations and Funds Balance	5 - 6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 13
Supplementary information - Schedule of Fund Balance - Directors' Fund	14
Supplementary information - Schedule of Fund Balance - LAO General Fund	15

INDEPENDENT AUDITOR'S REPORT

**To the Directors of
Parkdale Community Legal Services Inc.**

Qualified Opinion

We have audited the accompanying financial statements of Parkdale Community Legal Services Inc. (the "Clinic") which comprise the statement of financial position as at March 31, 2020, and the statement of operations and funds balance and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Clinic as at March 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Clinic derives a portion of its revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded by the Clinic. Therefore, we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenditures, and assets and funds balance for the years ended March 31, 2020 and 2019.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section on our report. We are independent of the Clinic in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Clinic's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Clinic or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Clinic's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Clinic's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditor's Report

Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Clinic's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Clinic to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Segal LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
October 8, 2020

PARKDALE COMMUNITY LEGAL SERVICES INC.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020

	Directors' Fund	LAO General Fund	LAO Legal Disbursements Fund	LAO Capital Fund	2020 Total	2019 Total
ASSETS						
Current assets						
Cash	\$ -	\$ 505,055	\$ -	\$ -	\$ 505,055	\$ 460,769
Accounts receivable	-	16,384	-	-	16,384	34,945
Harmonized sales taxes receivable	-	40,995	-	-	40,995	51,395
Prepaid expenses	-	42,240	-	-	42,240	12,218
	-	604,674	-	-	604,674	559,327
Property and equipment, notes 3 and 4	-	-	-	27,246	27,246	43,986
	<u>\$ -</u>	<u>\$ 604,674</u>	<u>\$ -</u>	<u>\$ 27,246</u>	<u>\$ 631,920</u>	<u>\$ 603,313</u>
LIABILITIES						
Current liabilities						
Accounts payable and accrued liabilities, note 9	\$ -	\$ 108,643	\$ -	\$ -	\$ 108,643	\$ 200,598
Deferred revenue, note 5	11,704	-	-	-	11,704	11,704
Interfund payable (receivable)	(542,941)	528,395	6,656	7,890	-	-
	<u>(531,237)</u>	<u>637,038</u>	<u>6,656</u>	<u>7,890</u>	<u>120,347</u>	<u>212,302</u>
Commitments, note 6						
Contingent liabilities, note 9						
Subsequent event, note 10						
FUNDS BALANCE (DEFICIT)	<u>531,237</u>	<u>(32,364)</u>	<u>(6,656)</u>	<u>19,356</u>	<u>511,573</u>	<u>391,011</u>
	<u>\$ -</u>	<u>\$ 604,674</u>	<u>\$ -</u>	<u>\$ 27,246</u>	<u>\$ 631,920</u>	<u>\$ 603,313</u>

Approved on behalf of the Board:

_____, Director

_____, Director

See accompanying notes to the financial statements

PARKDALE COMMUNITY LEGAL SERVICES INC.

STATEMENT OF OPERATIONS AND FUNDS BALANCE
FOR THE YEAR ENDED MARCH 31, 2020

	Directors' Fund	LAO General Fund	LAO Legal Disbursements Fund	LAO Capital Fund	2020 Total	2019 Total
Revenues						
Legal Aid Ontario, note 8						
- direct receipts	\$ -	\$ 2,017,543	\$ 14,560	\$ -	\$ 2,032,103	\$ 2,632,031
- indirect receipts, note 4	-	297,586	-	-	297,586	169,546
Projects	174,781	-	-	-	174,781	190,788
Osgoode Hall Law School Grant - annual	127,500	-	-	-	127,500	144,162
Other income	44,221	-	-	-	44,221	12,596
Donations	107,951	-	-	-	107,951	16,779
Osgoode Hall Law School Grant - special	-	-	-	-	-	6,632
	<u>454,453</u>	<u>2,315,129</u>	<u>14,560</u>	<u>-</u>	<u>2,784,142</u>	<u>3,172,534</u>

See accompanying notes to the financial statements

PARKDALE COMMUNITY LEGAL SERVICES INC.

**STATEMENT OF OPERATIONS AND FUNDS BALANCE
FOR THE YEAR ENDED MARCH 31, 2020**

	Directors' Fund	LAO General Fund	LAO Legal Disbursements Fund	LAO Capital Fund	2020 Total	2019 Total
Expenditures						
Salaries	160,699	1,411,840	-	-	1,572,539	1,827,502
Indirect payment, note 4	-	297,586	-	-	297,586	123,550
Benefits	11,926	261,479	-	-	273,405	330,754
Professional services	15,575	138,422	-	-	153,997	135,697
Occupancy	51,000	97,909	-	-	148,909	333,824
Moving expenses	5,000	69,890	-	-	74,890	-
Supplies and services	8,891	22,070	-	-	30,961	64,407
Equipment rental and maintenance	10,000	8,023	-	-	18,023	24,437
Communications	15,000	606	-	-	15,606	25,733
Staff development	2,310	15,647	-	-	17,957	14,950
Professional dues	-	12,368	-	-	12,368	15,952
Legal disbursements	-	-	11,986	-	11,986	17,836
Board	10,000	1,980	-	-	11,980	5,130
Client services	6,093	540	-	-	6,633	22,957
Amortization	-	-	-	16,740	16,740	10,582
	<u>296,494</u>	<u>2,338,360</u>	<u>11,986</u>	<u>16,740</u>	<u>2,663,580</u>	<u>2,953,311</u>
Excess of revenues over expenditures (expenditures over revenues)	157,959	(23,231)	2,574	(16,740)	120,562	219,223
Funds balance (deficit), beginning of year	<u>373,278</u>	<u>(9,133)</u>	<u>(9,230)</u>	<u>36,096</u>	<u>391,011</u>	<u>171,788</u>
Funds balance (deficit), end of year	<u>\$ 531,237</u>	<u>\$ (32,364)</u>	<u>\$ (6,656)</u>	<u>\$ 19,356</u>	<u>\$ 511,573</u>	<u>\$ 391,011</u>

See accompanying notes to the financial statements

PARKDALE COMMUNITY LEGAL SERVICES INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
Cash flows from operating activities		
Excess of revenues over expenditures	\$ 120,562	\$ 219,223
Adjustments for items not involving cash:		
Amortization	16,740	10,582
Purchase of property and equipment (indirect)	<u>-</u>	<u>(45,996)</u>
	137,302	183,809
Changes in non-cash working capital balances		
Decrease (increase) in accounts receivable	18,561	(17,116)
Decrease (increase) in harmonized sales taxes receivable	10,400	(23,713)
Decrease (increase) in prepaid expenses	(30,022)	5,184
Increase in accounts payable and accrued liabilities	(91,955)	(16,976)
Decrease in deferred revenue	<u>-</u>	<u>(3,100)</u>
Cash flows provided from operating activities	<u>44,286</u>	<u>128,088</u>
Net increase in cash	44,286	128,088
Cash, beginning of year	<u>460,769</u>	<u>332,681</u>
Cash, end of year	<u><u>\$ 505,055</u></u>	<u><u>\$ 460,769</u></u>

(i) During the year, the Clinic received an indirect contribution of computer equipment from Legal Aid Ontario (see note 4) in the amount of \$Nil (2019 - \$45,996).

PARKDALE COMMUNITY LEGAL SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2020

1. PURPOSE OF THE ORGANIZATION

Parkdale Community Legal Services Inc. (the "Clinic") is incorporated under the Laws of Ontario as a not-for-profit corporation without share capital and is a registered Canadian charitable organization. The Clinic provides legal services to low income individuals.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (CAS NPO) based on the following significant policies adopted by management:

Fund accounting

The Clinic has the following funds:

a) Directors' Fund

Comprised of the following:

		2020	2019
Osgoode Fund (net of repayments)	(i)	\$ 180,442	\$ 154,442
Internally Restricted Fund	(ii)	<u>350,795</u>	<u>218,836</u>
		<u>\$ 531,237</u>	<u>\$ 373,278</u>

i) **Osgoode Fund:** These funds are provided by York University to enhance the academic program in poverty law, which is a joint project of Osgoode Hall Law School and the Clinic. In addition to the itemized budget for the Osgoode Fund, the University provides a full-time academic director position and some services in kind.

ii) **Internally Restricted Fund:** This fund includes monies received from individuals and corporations, which are used for project activities of the Clinic as directed by the management team or board of directors. This fund also includes monies received to fund specific projects, which no longer have any restrictions as to use, other than for projects as directed by the management team or board of directors.

b) LAO General Fund

These funds, provided by Legal Aid Ontario ("LAO"), are used to provide a range of legal and paralegal services, including information, advice and representation, to low-income individuals and families.

PARKDALE COMMUNITY LEGAL SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES - (Continued...)

Fund accounting - (Continued...)

c) **LAO Legal Disbursements Fund**

These funds are used to provide for certain direct expenses incurred in representing Clinic clients in legal proceedings.

d) **LAO Capital Fund**

This fund holds the property and equipment of the Clinic that has been funded by Legal Aid Ontario.

Revenue recognition

The Clinic uses the deferral method to account for contributions.

Externally restricted contributions are recognized as revenue in the fund to which they pertain (see description of funds above). Contributions that relate to future periods are recorded as deferred revenue.

Unrestricted contributions are recognized as revenue of the Directors Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates include: the contingent liabilities (note 9), the useful lives of property and equipment and allowance for doubtful accounts receivable. Actual results could differ from those estimates.

Property and equipment

The property and equipment are being amortized on a straight-line basis as follows:

Computer equipment	- 3 years
Office equipment	- 5 years
Telephone equipment	- 8 years

PARKDALE COMMUNITY LEGAL SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES - (Continued...)

Impairment of long-lived assets

Long-lived assets including property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When a long-lived asset no longer has any long-term service potential to the Clinic, it is considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the asset exceeds its fair value.

Income taxes

The Clinic is a registered charitable organization and accordingly is exempt from income taxes under Section 149 of the Income Tax Act.

Donations in kind and volunteered services

The Clinic received donations in kind in the form of contributed goods and services, which are recorded as revenue with an offsetting expense (note 4). In addition, other volunteers provide contributed services for the Clinic which are not recognized in these financial statements, due to the difficulty in determining the fair value of these contributed services.

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
Computer equipment	\$ 378,990	\$ 355,993	\$ 22,997	\$ 39,181
Office equipment	338,185	333,936	4,249	4,805
Telephone equipment	<u>32,387</u>	<u>32,387</u>	<u>-</u>	<u>-</u>
	<u>\$ 749,562</u>	<u>\$ 722,316</u>	<u>\$ 27,246</u>	<u>\$ 43,986</u>

Included in computer equipment is \$Nil (2019 - \$45,996) received as an indirect contribution from Legal Aid Ontario (note 4).

PARKDALE COMMUNITY LEGAL SERVICES INC.

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2020**

4. INDIRECT PAYMENT

Legal Aid Ontario administers and makes payments on behalf of the Clinic for the following expenditures:

	2020	2019
LAO General Fund		
Accommodation and equipment	\$ 134,926	\$ 564
Translation cost	90,599	96,289
Information technology support	56,630	12,065
Supplies and services	11,928	10,688
Library	2,100	3,812
Pension, benefits and group insurance	<u>1,403</u>	<u>132</u>
	<u>\$ 297,586</u>	<u>\$ 123,550</u>
LAO Capital Fund		
Computer equipment	<u>\$ -</u>	<u>\$ 45,996</u>

5. DEFERRED REVENUE

	Deferred Revenue as at March 31, 2019	Deferred Revenue	Recognized as Revenue	Deferred Revenue as at March 31, 2020
Maytree	<u>\$ 11,704</u>	<u>\$ 11,704</u>	<u>\$ 11,704</u>	<u>\$ 11,704</u>
	Deferred Revenue as at March 31, 2018	Deferred Revenue	Recognized as Revenue	Deferred Revenue as at March 31, 2019
Experiential Education	\$ 422	\$ -	\$ 422	\$ -
Summer Student Grant	4,660	-	4,660	-
Osgoode	9,722	-	9,722	-
Maytree	<u>-</u>	<u>11,704</u>	<u>-</u>	<u>11,704</u>
	<u>\$ 14,804</u>	<u>\$ 11,704</u>	<u>\$ 14,804</u>	<u>\$ 11,704</u>

PARKDALE COMMUNITY LEGAL SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2020

6. COMMITMENTS

The Clinic has entered into operating lease agreements for equipment and premises. The Clinic is committed to the lease on its equipment until September 2021. The current premise's lease expires October 31, 2020. Subsequent to year end, the Clinic entered into a new lease agreement for the periods from October 1, 2020 to March 31, 2028. Minimum lease payments plus operating costs are as follows:

	Premises	Equipment	Total
2021	\$ 83,069	\$ 3,168	\$ 86,237
2022	101,971	1,584	103,555
2023	106,751	-	106,751
2024	111,531	-	111,531
2025	114,718	-	114,718
Thereafter	<u>363,272</u>	<u>-</u>	<u>363,272</u>
	<u>\$ 881,312</u>	<u>\$ 4,752</u>	<u>\$ 886,064</u>

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Clinic's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. All financial instruments noted are initially recognized at fair value and subsequently measured at amortized cost with the exception of cash which is carried at fair value. Transaction costs and financial fees associated with financial instruments carried at amortized cost are recorded as adjustments to the initial fair value recognized and amortized over the life of the financial instrument or shorter, dependent upon the expected period of cash flow.

When there is an indication of impairment and such an impairment is determined to have occurred, the carrying amount of financial assets, measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from sale of the financial asset. Such impairments can be subsequently reversed if the value subsequently improves.

Transacting in financial instruments exposes the Clinic to certain financial risks and uncertainties. These risks include:

Liquidity risk

Liquidity risk is the risk that the Clinic will encounter difficulty in raising funds to meet commitments associated with financial liabilities. Liquidity risk may result from an inability to sell a financial asset quickly at close to fair value. As 80% (2019 - 76%) of the financial assets consist of cash, the Clinic is not subject to significant liquidity risk.

PARKDALE COMMUNITY LEGAL SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2020

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (Continued...)

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Clinic is exposed to credit risk with respect to its accounts receivable balances. As at March 31, 2020 one organization represented 90% (2019 - 79%) of accounts receivable. The Clinic manages its credit risk by monitoring the outstanding balances.

8. ECONOMIC DEPENDENCE

The Clinic is economically dependent on the support of Legal Aid Ontario which provides 84% (2019 - 90%) of the Clinic's funding.

9. CONTINGENT LIABILITIES

During the 2016 fiscal year, the Clinic was advised that an employee would be pursuing a severance package through their union. The matter has not been settled as of the date of these financial statements. It remains management's opinion, that the Clinic will owe the employee approximately \$45,000 (2019 - \$45,000) and this amount has been expensed in the 2016 fiscal year statement of operations and funds balance. The actual loss may differ from the amount accrued, however management believes this risk is minimal.

During the 2020 fiscal year, the Clinic was advised that an employee filed a grievance through their union which is scheduled to proceed to arbitration on April 16, 2021. The matter has not been settled and the monetary effects cannot be reasonably estimated as of the date of these financial statements.

During the 2020 fiscal year, a group filed third-party claims against the Clinic for a litigation that the Clinic represented. In this matter, the Clinic will have maximum exposure of \$15,000, representing the insurance deductible. The matter has not been settled and the occurrence of a future event is indeterminable as of the date of these financial statements.

10. SUBSEQUENT EVENT

Subsequent to year end, the Clinic's funding from Legal Aid Ontario has been reduced by \$536,000 in the next fiscal year.

PARKDALE COMMUNITY LEGAL SERVICES INC.

**SUPPLEMENTARY INFORMATION - SCHEDULE OF FUND BALANCE - DIRECTORS' FUND
AS AT MARCH 31, 2020**

As at March 31, 2020

	Projects	Directors - Other	Total Directors
Total income for the year	\$ 169,950	\$ 284,503	\$ 454,453
Total expenses for the year	<u>182,625</u>	<u>113,869</u>	<u>296,494</u>
Net income for the year	(12,675)	170,634	157,959
Funds balance, April 1, 2019	<u>55,077</u>	<u>318,201</u>	<u>373,278</u>
Funds balance, March 31, 2020	<u>\$ 42,402</u>	<u>\$ 488,835</u>	<u>\$ 531,237</u>

As at March 31, 2019

	Osgoode Experiential Education Project	Projects	Directors - Other	Total Directors
Total income for the year	\$ 3,572	\$ 130,508	\$ 181,737	\$ 315,817
Total expenses for the year	<u>3,572</u>	<u>75,431</u>	<u>63,395</u>	<u>142,398</u>
Net income for the year	-	55,077	118,342	173,419
Funds balance, April 1, 2018	<u>-</u>	<u>-</u>	<u>199,859</u>	<u>199,859</u>
Funds balance, March 31, 2019	<u>\$ -</u>	<u>\$ 55,077</u>	<u>\$ 318,201</u>	<u>\$ 373,278</u>

PARKDALE COMMUNITY LEGAL SERVICES INC.

**SUPPLEMENTARY INFORMATION - SCHEDULE OF FUND BALANCE - LAO GENERAL FUND
AS AT MARCH 31, 2020**

As at March 31, 2020

	LAO Direct Annual Fund	LAO Indirect Annual Fund	Summer Students	Total LAO General
Total income for the year	\$1,774,785	\$ 297,586	\$ 242,758	\$2,315,129
Total expenses for the year	<u>1,792,501</u>	<u>297,586</u>	<u>248,273</u>	<u>2,338,360</u>
Net income for the year	(17,716)	-	(5,515)	(23,231)
Funds balance, April 1, 2019	<u>9,113</u>	<u>-</u>	<u>(18,246)</u>	<u>(9,133)</u>
Funds balance, March 31, 2020	<u>\$ (8,603)</u>	<u>\$ -</u>	<u>\$ (23,761)</u>	<u>\$ (32,364)</u>

As at March 31, 2019

	LAO Direct Annual Fund	LAO Indirect Annual Fund	Summer Students	Projects	Total LAO General
Total income for the year	\$2,380,116	\$ 123,550	\$ 244,135	\$ 55,140	\$2,802,941
Total expenses for the year	<u>2,359,146</u>	<u>123,550</u>	<u>242,524</u>	<u>57,275</u>	<u>2,782,495</u>
Net income for the year	20,970	-	1,611	(2,135)	20,446
Funds balance, April 1, 2018	<u>(9,722)</u>	<u>-</u>	<u>(19,857)</u>	<u>-</u>	<u>(29,579)</u>
Funds balance, March 31, 2019	<u>\$ 11,248</u>	<u>\$ -</u>	<u>\$ (18,246)</u>	<u>\$ (2,135)</u>	<u>\$ (9,133)</u>