

Enhancing Transparency:

Software Capabilities
for Charities and
Not-for-Profits



Camms.

Software to Change Tomorrow.

Intro

Non-Governmental Organisations (NGOs), charities, and not-for-profits have distinct differences linked to legal jurisdictions, tax obligations, regulatory control, commercial capacity, and funding – but they all have a common goal: to make a positive difference to the world. Whether their mission is to benefit human welfare, better society, or protect the natural environment, they harness the power of compassion and generosity to enrich peoples' lives and conserve the environment. Without them and the sterling work they do across a raft of worthwhile causes, the world would suffer at every level – from individuals and local communities to societies and the climate.

Ensuring that everyone has access to basic human rights such as food, clean water, shelter, education, and healthcare and protecting the environment, comes at a significant financial cost. The unique funding structures of these benevolent organisations mean they must track where their funds come from and how they are spent to instil trust with potential benefactors.

This responsibility to exercise good judgement when raising funds, using resources, and managing their subsequent exposure to complex regulations brings governance, risk, and compliance (GRC) into sharp focus for these non-profit organisations – requirements that are amplified by the financial privileges some of them are afforded. For example, benefits such as tax exemptions and access to public funding, mean they are routinely held to a high standard by the public and regulatory bodies to ensure these privileges are respected.

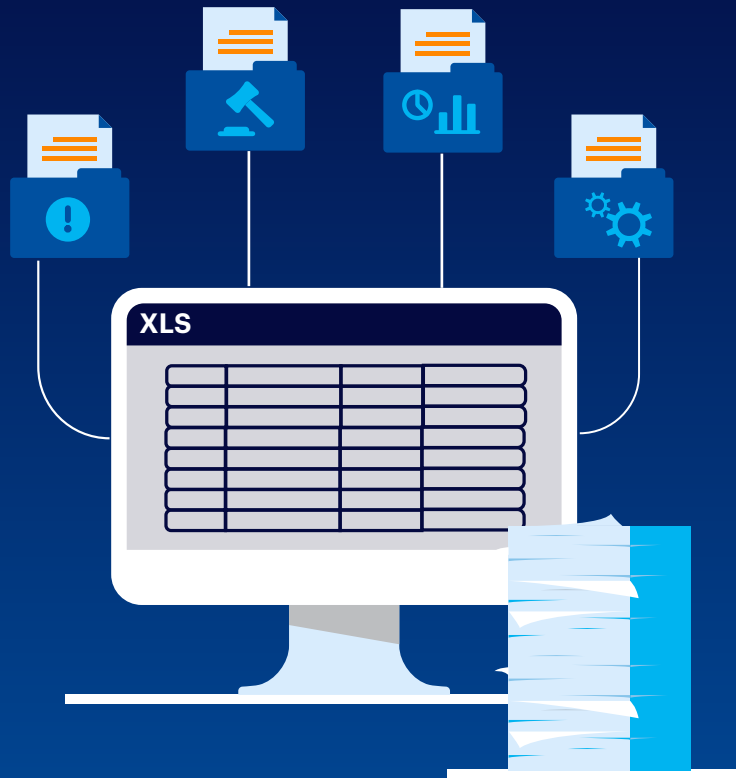
Despite the risk of reputational damage & financial penalties for noncompliance, many of these organisations still rely on manual processes and outdated tools such as spreadsheets, emails, and ageing legacy systems to manage donations, spend, and GRC requirements. But, these outdated processes create information silos and lack data governance & accountability. When data is isolated decision-makers struggle to gain a comprehensive view of the organisation's operations and performance, leading to uninformed or delayed decision-making, impacting donations.

Manual processes: time for change

Onerous manual processes like spreadsheets and outdated tools stunt a non-profit organisations' ability to meet mounting external demands for demonstrable impact of their activities. Leaving them unable to provide visibility into their spend and ethical standpoint, and compliance status. Without proof of accountability for their decisions and actions, trust among potential benefactors is eroded - exacerbating common challenges within the non-profit sector relating to inflation, rising costs, cyber threats, donor hesitancy, and reductions in government funding.

Many charities and not-for-profits also run their Governance, Risk and Compliance programmes using these same manual outdated, spreadsheet-based processes. This can create a multitude of problems including; no common risk framework, manual control monitoring, time consuming reporting, inconsistent data, and no holistic view of risk across the organisation. These manual processes make it difficult to prove compliance, resulting in underused policies & procedures, and a lack of ownership & accountability. Thankfully, the stark inefficiencies of this entrenched way of working are being exposed by GRC software - marking a turning point for non-profit organisations as they embrace software automation.

Software empowers non-profit organisations to swap antiquated manual tools and processes for an efficient & agile online platform - creating a collaborative framework that can be used across the entire organisation. The centralisation of processes into a single unified platform fosters strong governance by instilling a risk aware culture that can maintain stability against an uncertain backdrop. The enhanced compliance reinforces their reputation and most importantly software can enable them to link donations to capital projects to provide vital transparency into where funds are spent. This transparent view of operations builds the trust they need amongst benefactors - whether that's the public, the government, or other organisations - with an aim to boost their funding and use it to do as much meaningful work as possible.



8 Ways Software Can Benefit Charities and Not-for-profits



Non-profit organisations' use of technology for an integrated and flexible approach to their operations can be far reaching and includes: Donations log & donor due diligence checks, project management, risk management, compliance, incident management, feedback & complaints, and strategic planning.

1



Donations Log & Donor Due Diligence Checks

Receiving sufficient donations to perform their charitable activities is the core purpose of a not-for-profit organisation. Donations can come from a variety of different sources – from fund raising events and government grants to private donations from companies, individuals, and wealthy benefactors.

Each donation must be logged and often many donations are subject to a variety of due diligence checks to make sure the funds are not generated through unethical methods that involve theft, money laundering, arms dealing, gambling, and other unlawful money generating activities.

Charities can utilise a Governance, Risk, and Compliance (GRC) platform to perform donor due diligence checks by establishing robust processes and systems that help them assess and monitor the suitability of potential donors. All potential donors will be logged in the system capturing critical details and financial information about the company, or organisation donating. Donors are then evaluated using risk assessments, background checks, benchmarking, and they are rated on adherence to the legal & ethical guidelines & policies set out by the charity receiving the donation. Regular automated checks can ensure donors meet these standards & flag any potential problems and donors can be categorised based on the level of risk they pose.

Automated workflows can speed up the donor approval process and teams can begin capturing donations from approved donors in the platform. Capturing this detail centrally will enable the organisation receiving the donation to link the funds to future capital expenditure projects - helping them to plan ahead.

The platform can facilitate ongoing monitoring of donors against changing regulations & policies and notify stakeholders of any problems, it can also automate the donor onboarding and approval process. If high risk donors are identified, the system can be used to develop procedures and policies to mitigate the risks associated. Capturing all this data creates a comprehensive audit trail, the charity can easily generate donor due diligence reports which can be shared with stakeholders - providing transparency into the charities ethical operating model.

By utilising a GRC platform, charities can streamline their donor due diligence process, enhance transparency, reduce risks, and demonstrate a commitment to ethical fundraising practices. The system will foster a culture of compliance within the charity while ensuring a balance between compliance and donor relationships - ensuring donor retention.

2




Project Management

Implementing capital projects linked to human rights and environmental protection takes significant collaboration, planning, and funding. From small projects like fund-raising events to large-scale operational projects like implementing infrastructure in underdeveloped countries and delivering aid to victims of humanitarian disasters – these projects must be carefully managed.

Managing multiple projects independently can get out of hand, especially if your teams are relying on traditional methods like spreadsheet-based plans & budgets, email communication, and endless status update meetings. By implementing a best-practice project management tool, non-profit organisations can enhance efficiency, transparency, and accountability throughout the project lifecycle – from planning to completion.

The software allows projects of all sizes to be mapped out with key timelines, deliverables, and budgets. Large-scale projects are broken down into smaller projects, tasks, and actions and allocated out across the organisation. During setup, critical details about the project are captured including, timelines, budget, key deliverables, tasks, actions, KPI's, critical deadlines, equipment, materials, and any dependencies. Potential 'risks' that could impact the delivery of the project should also be captured and managed. This ability to anticipate potential project risks and establish a plan to mitigate or avoid them facilitates informed decisions and effective resource allocation, and ensures the project is completed on time, within budget, and to the required standard. Organisations can also log interdependencies where the outcome of one project or task may depend on the successful completion of another.

The automated project plan then kicks into action. As the relevant stakeholders' complete tasks & actions, automated workflows are triggered to send a notification to team members enabling the project to move to the next stage. Similarly, when a team member misses a deadline, an automated workflow could be triggered to send a reminder or escalate the issue to the project manager. Workflows can also be used to manage approvals & change requests and to escalate budget overspends & expense approvals. Automating routine tasks & processes not only saves time, but it also keeps a log of everything that has happened - providing visibility into project status and progression. As the project progresses and tasks are completed, built in dashboards & reports will enable leaders to view a live project status and drill down into any missed deadlines or anomalies. This comprehensive and integrated view enables them to track progress, identify bottlenecks, and make timely adjustments to keep projects on track.



This automated approach to project management improves prioritisation, scheduling, and budgeting. It allows managers to allocate resources to critical initiatives, track spend, manage dependencies, and view project status updates with ease – eradicating lengthy progress meetings and updates. The ability to manage all aspects of a project centrally – including planning, resource allocation, task tracking, and reporting – eradicates information silos by streamlining data management and reducing errors and inconsistencies. This consolidated view ensures all team members are on the same page - providing a shared platform for communication, updates, and feedback - stimulating a more cohesive and coordinated approach to project management.

Non-profit organisations must manage multiple projects with competing priorities while juggling a finite pool of resources. A project management solution also enables organisations to look at all of their projects holistically as they are all built around the same framework. This enables leaders to prioritise the most critical projects and reallocate budget and resources based on organisational priorities.

Charities & nonprofit organisations should look for project management tools that allow them to link capital expenditure back to the donations that funded them. This will enable them to demonstrate that their resources are being used responsibly - providing the necessary information to attract and maintain funding support.

Managing projects centrally using a pre-defined framework makes it easier to set measurable milestones and track progress, allowing non-profits to implement project governance, make data-driven decisions, and adjust strategies to achieve better outcomes.

3



Risk Management

The planning and delivery of large-scale humanitarian projects and fundraising events expose non-profit organisations to an avalanche of risks. From a decline in donations and failure to comply with regulatory standards, to cyberattacks and data breaches - charities face a whole host of risks as they strive to implement large scale humanitarian projects and deliver aid to volatile areas.

Implementing a GRC platform that offers best-practice risk management capabilities can help charities and nonprofit organisations to establish a consistent risk framework, streamline & consolidate risk management processes, and build a consolidated view of risk. These intuitive solutions enable organisations to set up a comprehensive on-line risk register, where multiple departments can directly log risks. Teams can utilise online risk assessment templates & questionnaires to calculate the likelihood, severity, and impact of risk, and to generate risk ratings. Operational data can be pulled into the solution from other systems & data sources via API connections – enabling teams to set Key Risk Indicators (KRI's) and define risk tolerances based on real data. Teams can run instant reports and view live dashboards to get a complete overview of their risk profile and drill down into the detail to address problem areas.

Risk is often heightened when working in dangerous parts of the world or with vulnerable people. Therefore, sufficient controls must be implemented to protect the staff and volunteers involved. Software can support organisations to create a control library and perform regular control checks & implement policies and guidelines to mitigate risk. Automated notifications & alerts are sent when the degree of risk reaches an intolerable level.

Software can also support non-profit organisations to work within a risk appetite enabling them to absorb a certain degree of risk to achieve their strategic objectives and mitigate the most problematic risks.

Software engages the entire organisation in the risk management process and ensures all stakeholders across the business can log risks and take ownership of risk. This makes risk management more accessible, accountable, trackable, and resolvable than ever before – providing visibility to leadership teams. The automation saves time and valuable resources and simplifies reporting. More advanced organisations use risk management platforms to uncover potential opportunities for growth. Instead of simply using the tool to mitigate risk, they use the analytics capabilities to weigh up potential outcomes – enabling them to take a calculated level of risk in pursuit of their strategic objectives.

4



Compliance

Non-profit organisations are subject to stringent regulations and compliance requirements to keep their charitable status. From data privacy laws and HR policies to achieving compliance with ISO standards and regulatory obligations, obtaining proof of compliance can be a challenge.

For Charities and nonprofits, ensuring compliance with regulations, policies, and procedures is a massive undertaking that requires constant monitoring & reporting and complex mapping between regulations, business processes, and policies. Spreadsheet-based compliance programmes result in siloed data and deprive organisations of the structure and processes needed to track their actions and provide an audit trail for regulators - potentially resulting in legal penalties and reputational damage. This is why many charitable organisations are turning to GRC software solutions to add structure to their processes. Software enables them to collate & map extensive amounts of data and provide proof of compliance through automated reporting capabilities.

Software facilitates the implementation of a comprehensive on-line obligation's library. All applicable standards, regulations, legislation and internal policies and procedures are logged using online forms, with all information feeding directly into the tool. Teams can capture expiry dates, link obligations to relevant business processes, schedule checks, and assign accountability. Many systems can even link to an organisations' preferred regulatory content provider to notify the relevant business unit of upcoming changes. This enables them to alter the affected processes and keep a log of what was amended and when.

A comprehensive compliance programme can support organisations to implement robust cybersecurity measures to protect donor data and ensure compliance with data protection regulations (e.g., GDPR, NIST & CCPA). This is critical for charities, as mishandling of sensitive information can erode donor trust and negatively impact fundraising efforts.

GRC software can also support with policy management by creating a library of all active policies and their owners and expirations dates. Automated workflows can be set up for policy approvals and signoffs and teams can also collect online attestations for live policies.

A centralised dashboard allows organisations to monitor compliance and address areas of non-compliance quickly – avoiding reputational damage and any associated penalties.

5



Incident Management

NGOs, charities, and not-for-profits typically operate in challenging environments - from implementing large-scale projects in war zones and delivering humanitarian aid to underdeveloped countries to cleaning up environmental disasters in dangerous areas. This exposes them and their staff to a whole host of unwanted incidents, accidents, misconduct, security threats, and operational failures – which must be reported in order to resolve them and prevent future occurrences.

Unwanted incidents and ethical misconduct and poor safety measures can challenge their reputation and mission – making incident management a top priority for charities and not-for-profit organisations.

The types of common incidents that charities and not-for-profits face include:

Financial mismanagement

Mishandling or misappropriation of funds, embezzlement, or fraudulent activities can cause financial distress and have legal consequences.

Donor withdrawal

A significant donor withdrawing their funding or a broad decrease in donations can have severe financial implications for a non-profit organisation.

Volunteer or employee misconduct

Incidents of misconduct by volunteers or staff, such as harassment, discrimination, or inappropriate behaviour can harm an organisation's reputation and lead to legal action.

Changes in regulations

Changes in tax laws, accounting standards, or government regulations may require a non-profit to adapt its operations and reporting – failure to do so might undermine trust in the organisation or limit government funding and tax relief.

Natural disasters

Non-profits engaged in disaster response and relief efforts might face challenges during natural disasters, including resource constraints, logistical issues, and risk to human safety.

Cyberattacks

Like regular businesses, non-profits can become targets of cyberattacks – such as ransomware, phishing, and DDOS – which can disrupt operations, compromise sensitive information, and damage trust.

Donor fraud

Donors who make false donations or claim tax deductions illegally expose non-profit organisations to potential legal and reputational risks.

Conflict of interest

Instances, where board members, staff, or volunteers have conflicts of interest, can lead to accusations of impropriety and may impede the organisation's ability to act in the best interest of its mission.

To manage these unplanned events or disruptions and prevent them from happening again, non-profits require a best-practice incident management process to minimise the impact on the organisation and its stakeholders. Software can play a pivotal role in proactive incident management by providing organisations with the tools and capabilities needed to identify, respond to, and mitigate incidents expeditiously.

The solution helps to standardise the incident logging process. Staff can log incidents using predefined online forms, with all data feeding directly into the platform. Forms can be customised based on the type of incident. Users can upload photographs & links, and tag the staff involved. Each incident is rated based on its severity and potential impact - allowing organisations to prioritise them based on their risk level, ensuring prompt resolution.

Automatic workflows & notifications alert the relevant stakeholders of the incident, so it can be triaged and managed through to resolution centrally. All communication is tracked, logged, and monitored - expediting the successful investigation and resolution of incidents and reducing manual effort and response times.

The structure provided by the tool enables organisations to build a comprehensive incident log based on type and severity. Teams can perform root cause analysis, conduct investigations, and determine impact. Organisations can even use the solution to log near-misses - helping them to predict incidents before they happen. Many solutions also offer the option to link incidents back to the originating risk—providing the opportunity to set controls to avoid future occurrences. This real-time communication and coordination during the incident management process promotes collaboration among different teams and departments.

Many incident management platforms allow organisations to extend their incident management tool to third parties, vendors, and contractors via an online external portal. Comprehensive incident reporting tools also offer a mobile app, allowing staff to log incidents on the move. Most incident management tools enable organisations to link incident reporting to their active directory via API integrations. By using this connectivity, organisations benefit from greater insight into common incidents that occur across different sites, departments, and project teams.

Most importantly, using a best-practice incident management platform will enable teams to view instant dashboards to immediately understand their outstanding actions and tasks. It will also provide instant reports at the touch of a button, helping organisations to spot trends and take action to prevent future incidents. Teams will also have access to a complete audit trail of each incident from start to finish.

6



Feedback & Complaints

The nature of non-profit organisations – both in terms of their funding and their values and mission – accentuates the need for them to operate ethically and judiciously. Failure to provide safe, efficient, and anonymous reporting channels for feedback & complaints could diminish trust with employees, the public, and supporting bodies – potentially causing donations to dwindle.

Having a formalised way to collect feedback & complaints allows non-profits to address misconduct, provide a discreet conduit for whistle-blowing, and roll out surveys to collect learnings to ensure continuous improvement.

Efficiently managing feedback and complains offers compelling benefits:

Protecting stakeholders

A comprehensive feedback & complaints procedure provides a safe conduit for all stakeholders – such as employees, volunteers, donors, and beneficiaries – to voice their concerns without fear of retaliation. This trust helps to maintain a healthy work environment and cultivates a culture of transparency and accountability.

Regulatory compliance

Reporting mechanisms help identify potential compliance issues with current processes and systems, ensuring organisations adhere to legal and regulatory requirements.

Improved governance

Feedback and complaints provide valuable insights into the organisation's operations, management, and programme impact. Addressing these concerns expeditiously can lead to process improvements and increased efficiency.

Demonstrating accountability


Having a discreet and anonymous way to report concerns shows a commitment to openness and a willingness to rectify mistakes. This transparent approach demonstrates the accountability needed to reinforce a non-profit's reputation and attract continued support.

Encouraging a culture of integrity

By actively championing reporting and handling complaints with diligence and respect, non-profits can nurture a culture of integrity and responsibility among employees and volunteers.

Enhanced organisational learning

Constructive feedback and complaints can be leveraged by analysing patterns and addressing recurring issues. Armed with this information organisations can continuously improve their services and operations.



Software can automate your feedback & complaints process as part of an integrated GRC programme. Staff can log feedback & complaints via intuitive online forms, streamlining the submission process. An external facing portal enables volunteers on the ground to fill in online forms anywhere in the world and securely log feedback, complaints, and misconduct.

Software automates the escalation process from initial submission to resolution. It assigns tasks, notifies relevant parties, and tracks progress, reducing manual intervention and potential delays. This ensures that reported issues are addressed promptly and efficiently, and cases are closed.

When organisations manage their feedback & complaints using a best-practice software platform, powerful analytics functionality can be harnessed to identify current and future problems that can be easily addressed by implementing new policies and procedures. Organisations can collect and analyse data on reported feedback & complaints and analyse patterns & trends to produce information that can be used to identify recurring issues, address root causes, and implement preventive measures to mitigate future occurrences.

7



ESG

Software can also be used to meet a requirement that's been gaining traction and aligns seamlessly with the objectives of non-profit organisations: Environmental, Social and Governance (ESG). Amid increasing pressure from investors and donors for non-profits to embrace this ethically conscious practice, ESG reporting is an opportunity to integrate key environmental and social sustainability principles into an organisation's operating model to ensure long-term growth and donor retention.

Software with built-in ESG capabilities can help non-profits to prove their ESG credentials and monitor the progress of these initiatives by providing a best-practice framework – helping them to:

- Define an ESG strategy with a set of goals and objectives.
- Set Key Performance Indicators (KPIs) to visualise progress against ESG initiatives.
- Monitor compliance with ESG-related obligations.
- Log and resolve ESG-related incidents.
- Track and monitor ESG-related risks and set controls to mitigate them.

An ESG platform enables an organisation to collate ESG data from across the business into a centralised location - making it easy to view and report on the data. Whether you want to pull in data regarding energy & water usage from facilities teams or collect data from employees and teams across the business, a software platform makes it easy to consolidate the data. API integrations enable teams to pull in data from other systems, spreadsheets, and data sources, e.g. HR data from the HR system regarding ethical behaviour & policy compliance. Automated workflows can be set up to roll out a variety of questionnaires and surveys to collect data on a regular basis. Front line employees can input the required data and complete their tasks quickly using their personalised dashboard, and management teams can easily report on the progress of ESG initiatives at the touch of a button.

When ESG is managed within one platform it creates a single source of truth for all ESG-related activity. It can also help with a whole host of ESG related reporting requirements.

8



Strategic Planning

Without a strategy designed to achieve long-term goals & growth, non-profit organisations will lack the structure needed to deliver their mission and vision. An organisations strategy can be operationalised using software by breaking it down into a series of goals and objectives and identifying the projects, tasks and actions needed to achieve those goals.

Strategy planning tools facilitate organisations to map out their strategy and break it down into a series of goals, programmes, projects, tasks, and actions – which are allocated out across the organisation and attached to relevant KPIs and metrics. This essential mapping helps organisations to obtain vital insight into each level of their strategy. As lower-level actions and tasks are completed, the system indicates progress at each level of the plan. Problems such as missed deliverables, delays, and setbacks can be logged and addressed, and automatic notifications are sent when tasks are completed - allowing the relevant team to move on to the next stage.

Software allows organisations to achieve vital oversight into strategic progress via a centralised system that maps strategy, captures relevant data, and tracks the progress of goals to completion. Stakeholders can use this single-pane-of-glass view to tick off completed initiatives, input spend, add timelines, and log risks and dependencies by linking to the organisations risk register or obligations library. Empowered by this best practice framework, goals can be achieved by completing associated projects and tasks successfully and a structured picture of the strategic plan can be created.

Smart organisations realise that risk management & strategic planning should be closely aligned. This will help organisations absorb a certain degree of risk in pursuit of their strategic objectives and mitigate any risks that could derail their strategic plans. Choosing a software solution that offers both risk management & strategic planning in the same platform will help organisations to make the right decisions to improve enterprise performance. This clear view of their vision, goals, and objectives – and subsequent understanding of how it relates to risk – allows organisations to align their planning and reporting frameworks.

Non-profits' reliance on donations, grants, and other sources of funding to sustain operations means a decline in generosity towards them or poor use of resources can prompt financial instability, budget constraints, and project delays. Failure to manage fund-raising projects efficiently will impact a non-profit's output by impeding its main artery of funding: donations. With its income blunted, it will lack the financial resources needed to initiate and complete projects that will help it achieve its core vision and mission.

Are you ready to automate your processes?



Implementing a GRC & project management software platform like Camms will support NGOs, charities, and not-for-profits to implement best-practice processes to track donations, manage capital projects, mitigate unwanted risk, ensure compliance, deliver on their strategic goals, and create an ethical culture that learns from incidents, feedback, and complaints.

By replacing manual-based processes and outdated tools with software automation that derives actionable intelligence, charities, NGO's and not-for-profits can digitise their entire operations – providing deep insights into operational performance.

Software generates vital insights from the data captured enabling organisations to make informed decisions, build a consolidated view of GRC activities, and provide transparency to donors about how funds are spent. This engenders a proactive approach that presents bosses, donors, and regulators with a clear view of operations, funding processes, and resource usage – enhancing the organisation's reputation and removing any funding barriers.

The Camms platform can be specifically configured to meet the specific needs of the charities and not for profit sector. Reach out to us to find out how we could support your organisation to digitise and automate processes.

About Camms.

Camms offers a cloud-based SaaS GRC solution that aligns with organisational strategy, enabling organisations to manage their GRC programme in line with their strategic goals & objectives. The solution uses a modular approach, allowing charities and nonprofit organisations to scale and mature their GRC programmes at their own pace. Some of the core capabilities include:

Risk Management

Set up a comprehensive risk register, track progress, and define KPIs and tolerances based on your risk appetite. Use the structured framework to define ownership and set key risk indicators & controls, set up automatic workflows & alerts to flag problems, and implement structured approval processes.

Incident Management

Facilitates incident and near miss reporting in real-time and triggers the investigation process post-event. Link incidents back to the originating risks.

Governance

Implement workflows, registers, and sign-off procedures for any process – including safety checks, feedback & complaints, disclosures, inspections, whistleblowing, questionnaires & surveys.

Strategy Management

Break down your strategic goals & objectives into lower-level projects & tasks and allocate them across the organisation to easily monitor performance and track progress.

Compliance Management

House a comprehensive obligations library of relevant regulations, legislation, policies, and internal procedures. Set a structured process for version control, approval, ownership, and regulatory change. The solution integrates with third-party regulatory content providers to offer regulatory horizon scanning.

Stakeholder dashboarding

Intuitive functionality provides executives and the board with key risk, compliance, and strategic progress information when required.

Audit Management

Schedules and manages internal and external audits and formalises the results and required actions. Provides a complete history of all your audits and their findings and any outstanding actions.

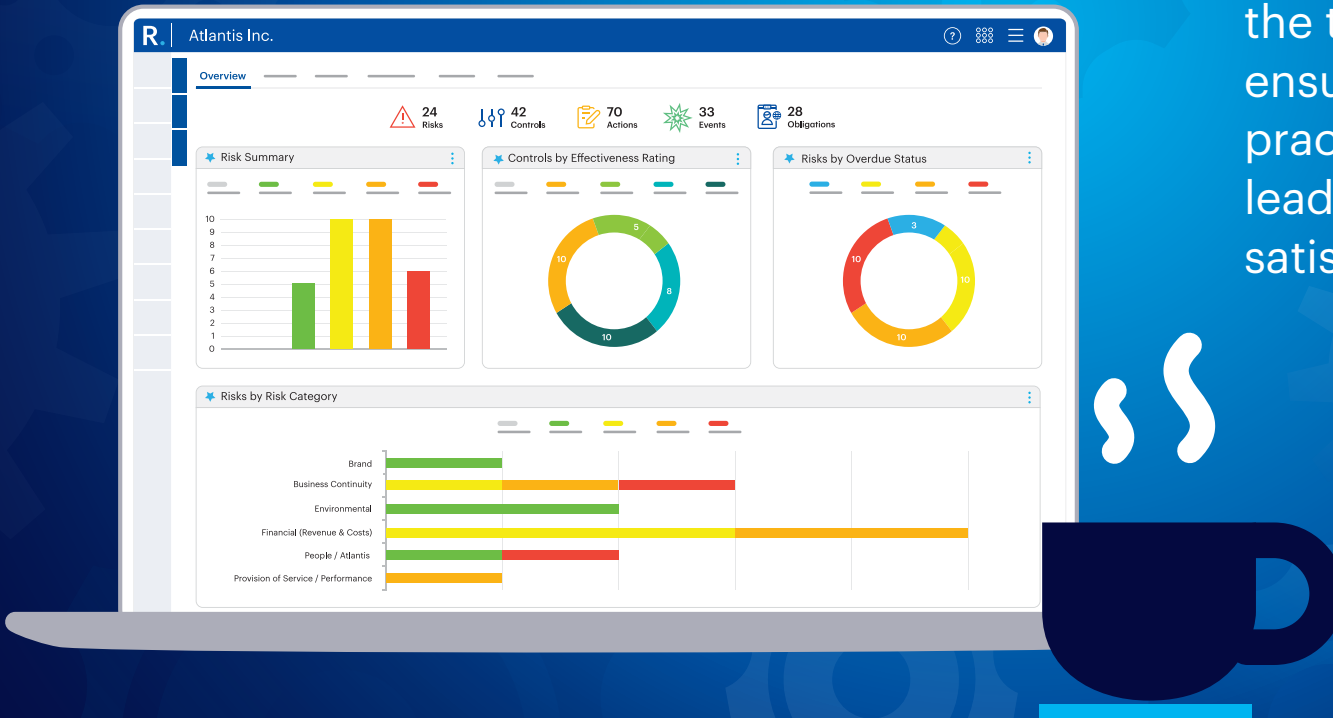
Analytics & reporting

Built-in dashboards and standard reports provide critical risk insights and executive reporting that satisfies requirements from auditors & regulators.



Camms. One platform... Countless benefits

Managing these different functions in a centralised platform fosters collaborative working and the sharing of data across teams. It enables communication from the top-down and bottom-up and ensures operations follow best practice processes to keep leaders, auditors, and regulators satisfied.



Discover How Camms Is Helping Charities and Non-profits to Automate Their Processes

Implementing a GRC software platform like Camms will support NGOs, charities, and not-for-profits to implement best-practice processes to track donations, manage capital projects, mitigate unwanted risk, ensure compliance, and deliver on their strategic goals.

Camms offers a cloud-based SaaS solution that can be specifically configured for the needs of the charitable sector to set up a comprehensive GRC programme that aligns with their strategic goals & objectives. Start by implementing capabilities that meet your immediate pain points and add more functionality as your programme scales and matures.

[Visit Website](#)

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