



INTERNATIONAL LITERACY AND
DEVELOPMENT

Financial Statements
With Independent Auditors' Report

December 31, 2024 and 2023

INTERNATIONAL LITERACY AND DEVELOPMENT

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INDEPENDENT AUDITORS' REPORT

Board of Directors
International Literacy and Development
Dallas, Texas

Opinion

We have audited the accompanying consolidated financial statements of International Literacy and Development, which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of International Literacy and Development as of December 31, 2024 and 2023, and the changes in its consolidated net assets and its consolidated cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated financial statements section of our report. We are required to be independent of International Literacy and Development and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about International Literacy and Development's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- 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 International Literacy and Development's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about International Literacy and Development's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Capin Crouse LLC

Irving, Texas
May 28, 2025

INTERNATIONAL LITERACY AND DEVELOPMENT

Consolidated Statements of Financial Position

	December 31,	
	2024	2023
ASSETS:		
Cash	\$ 454,138	\$ 1,026,048
Investments	845,897	867,121
Other receivables (no allowance for credit losses)	294,811	-
Other assets	93,685	120,525
Total Assets	<u>\$ 1,688,531</u>	<u>\$ 2,013,694</u>
LIABILITIES AND NET ASSETS:		
Current liabilities:		
Accounts payable and other liabilities	\$ 52,300	\$ 77,728
Total current liabilities	<u>52,300</u>	<u>77,728</u>
Net assets:		
Net assets without donor restrictions	704,613	875,042
Net assets with donor restrictions	931,618	1,060,924
Total net assets	<u>1,636,231</u>	<u>1,935,966</u>
Total Liabilities and Net Assets	<u>\$ 1,688,531</u>	<u>\$ 2,013,694</u>

See notes to the consolidated financial statements

INTERNATIONAL LITERACY AND DEVELOPMENT

Consolidated Statements of Activities

	Year Ended December 31,					
	2024			2023		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Contributions	\$ 342,251	\$ 2,489,258	\$ 2,831,509	\$ 240,428	\$ 2,810,855	\$ 3,051,283
Contributed services	102,500	-	102,500	90,000	-	90,000
Investment income	63,155	-	63,155	48,873	-	48,873
Program revenue	419,176	-	419,176	978,090	-	978,090
Loss on sale of subsidiary	(77,437)	-	(77,437)	-	-	-
Other income	4,329	-	4,329	27,972	-	27,972
Total Support and Revenue	853,974	2,489,258	3,343,232	1,385,363	2,810,855	4,196,218
RECLASSIFICATIONS:						
Satisfaction of purpose restrictions	2,337,966	(2,337,966)	-	2,701,133	(2,701,133)	-
Assessment against restricted gifts	280,598	(280,598)	-	320,748	(320,748)	-
	2,618,564	(2,618,564)	-	3,021,881	(3,021,881)	-
EXPENSES:						
Program services:						
Language, literacy, and community development	2,868,827	-	2,868,827	3,213,052	-	3,213,052
Supporting activities:						
Management and general	404,896	-	404,896	594,922	-	594,922
Fund-raising	369,244	-	369,244	312,261	-	312,261
	774,140	-	774,140	907,183	-	907,183
Total Expenses	3,642,967	-	3,642,967	4,120,235	-	4,120,235
Change in Net Assets	(170,429)	(129,306)	(299,735)	287,009	(211,026)	75,983
Net Assets, Beginning of Year	875,042	1,060,924	1,935,966	588,033	1,271,950	1,859,983
Net Assets, End of Year	\$ 704,613	\$ 931,618	\$ 1,636,231	\$ 875,042	\$ 1,060,924	\$ 1,935,966

See notes to the consolidated financial statements

INTERNATIONAL LITERACY AND DEVELOPMENT

Consolidated Statement of Functional Expenses

Year Ended December 31, 2024

	Program Services	Supporting Activities		Total
		Management and General	Fund-raising	
Salaries and payroll taxes	\$ 1,776,170	\$ 212,147	\$ 200,338	\$ 2,188,655
Professional fees	462,957	101,474	106,600	671,031
Grant expense	231,028	-	-	231,028
Travel	157,481	36,373	21,751	215,605
Employee benefits	107,198	310	11,016	118,524
Other expenses	37,652	7,590	12,534	57,776
Communications	33,573	9,307	3,309	46,189
Office expenses	33,075	8,414	4,407	45,896
Occupancy and utilities	10,915	27,296	6,864	45,075
Professional development and training expenses	18,778	1,985	2,425	23,188
Total expenses	<u>\$ 2,868,827</u>	<u>\$ 404,896</u>	<u>\$ 369,244</u>	<u>\$ 3,642,967</u>
Percentage of total expenses	79%	11%	10%	100%

See notes to the consolidated financial statements

INTERNATIONAL LITERACY AND DEVELOPMENT

Consolidated Statement of Functional Expenses

Year Ended December 31, 2023

		Supporting Activities		
	Program Services	Management and General	Fund-raising	Total
Salaries and payroll taxes	\$ 1,909,934	\$ 347,555	\$ 211,595	\$ 2,469,084
Professional fees	641,279	121,629	46,442	809,350
Travel	178,812	44,212	20,075	243,099
Grant expense	164,637	-	-	164,637
Employee benefits	131,091	1,854	7,465	140,410
Communications	86,471	26,668	8,257	121,396
Other expenses	41,971	45,088	14,241	101,300
Professional development and training expenses	29,526	2,065	596	32,187
Office expenses	17,850	4,838	3,551	26,239
Occupancy and utilities	11,481	1,013	39	12,533
Total expenses	<u>\$ 3,213,052</u>	<u>\$ 594,922</u>	<u>\$ 312,261</u>	<u>\$ 4,120,235</u>
Percentage of total expenses	78%	14%	8%	100%

See notes to the consolidated financial statements

INTERNATIONAL LITERACY AND DEVELOPMENT

Consolidated Statements of Cash Flows

	Year Ended December 31,	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (299,735)	\$ 75,983
Adjustments to reconcile change in net assets		
net cash provided (used) by operating activities:		
Unrealized (gains) losses on investments	(21,612)	(17,273)
Loss on sale of subsidiary	77,437	-
Change in operating assets and liabilities:		
Accounts receivable	-	(16,835)
Other assets	26,840	19,812
Accounts payable and other liabilities	(25,428)	17,579
Net Cash Provided (Used) by Operating Activities	<u>(242,498)</u>	<u>79,266</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of investments	499,243	400,000
Purchases of investments	(456,407)	(682,926)
Net cash outflow for sale of subsidiary	<u>(372,248)</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>(329,412)</u>	<u>(282,926)</u>
Net Change in Cash and Cash Equivalents	(571,910)	(203,660)
Cash and Cash Equivalents, Beginning of Year	<u>1,026,048</u>	<u>1,229,708</u>
Cash and Cash Equivalents, End of Year	<u>\$ 454,138</u>	<u>\$ 1,026,048</u>
SUPPLEMENTAL INFORMATION:		
International Literacy and Development sold a subsidiary during the year ended December 31, 2024. In conjunction with the sale, certain assets and liabilities were received/transferred as follows:		
Cash received	\$ 50,000	
Cash transferred	(417,592)	
Accounts receivable transferred	(18,010)	
Accounts payable and other liabilities transferred	<u>13,354</u>	
Net cash outflow for sale of subsidiary	<u>\$ (372,248)</u>	

See notes to the consolidated financial statements

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

1. NATURE OF ORGANIZATION:

International Literacy and Development (ILAD) is a Texas nonprofit organization formed on April 4, 2011, and classified as a 501(c)(3) organization by the United States Internal Revenue Code (the Code). As such, it is exempt from U.S. federal and state income tax, and contributions by the public are deductible for income tax purposes. ILAD has been classified as a publicly supported organization which is not a private foundation under section 509(a) of the Code.

ILAD is an international organization whose vision is to see lives changed in language communities worldwide through literacy and development.

ILAD's mission is to provide the skills, training, concepts, and access to materials needed to affect ongoing change with and within vulnerable communities. This mission is accomplished through minority group language development, and mother-tongue literacy programs, which provide training in reading and writing as well as helping to develop and provide written materials in the local language. Programs also include agricultural training, sustainable social business, microfinance, education, clean water, and medical initiatives. These facets of their programs provide mobile medical clinics, drilling of water wells, sponsorship programs for children's educational supplies (in rural villages), micro loans for local farmers, and creating local and regional markets to help provide sustainable business for local farmers.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The consolidated financial statements of ILAD have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the consolidated financial statements to the reader.

ESTIMATES

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures at the date of the consolidated financial statements and during the reporting period. Actual results could differ from those estimates. Significant estimates in these consolidated financial statements include the allocation of expenses on a functional basis.

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements for the years ended December 31, 2024 and 2023 include the operations of ILAD and three sole member LLCs. All material balances and transactions between the consolidated entities has been eliminated in the consolidated financial statements.

PRINCIPLES OF REPORTING WORLD WIDE OPERATIONS

The consolidated financial statements report the worldwide operations of ILAD, including material assets, liabilities, net assets, revenues, and expenses of its fields of service around the world.

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

CASH

Cash consists of checking accounts. As of December 31, 2024 and 2023, ILAD had cash balances that exceeded federally insured limits by approximately \$350 and \$328,000, respectively.

INVESTMENTS

Investments consist of equities, certificates of deposit, and U.S. Treasury security. They are recorded at fair market value with net gains and losses reported as investment income without donor restrictions in the consolidated statements of activities. Income earned from investments is recorded in the consolidated statements of activities in the year it is earned.

OTHER RECEIVABLES

On April 18, 2024, ILAD entered into an agreement to sell one of its sole member LLCs. As part of the sale, ILAD transferred \$435,602 of assets and \$13,354 of liabilities to the buyer, and recognized a loss on sale totaling \$77,437. Under the agreement, ILAD is to receive fixed annual payments from the buyer totaling \$50,000 from September 1, 2024 through September 1, 2029. Such amounts are reported at net realizable value based upon estimated future cash flows at a discount rate of 4.34%. This amount totaled \$220,481 as of December 31, 2024.

Per the agreement, ILAD will also receive contingent payments of 10% of the buyer's adjusted gross revenue each calendar year commencing with calendar year 2024 and ending with calendar year 2029, up to a total not to exceed \$1,950,000. As these future contingent payments are contingent upon the buyer generating revenue each year, they have not been factored into the initial receivable recorded by ILAD. As of December 31, 2024, ILAD recorded a receivable totaling \$74,330 related to the buyer's 2024 adjusted gross revenue.

At December 31, 2024, all receivables are expected to be fully collectible. As such, no allowance has been recorded.

PROPERTY, EQUIPMENT, AND DEPRECIATION

Assets capitalized as property and equipment are recorded at cost or, if donated, at market value on the date of donation. ILAD capitalizes assets with a cost basis of \$5,000 or greater. Depreciation is recorded on the straight-line basis over the assets useful life. ILAD's property and equipment consists of a vehicle and some equipment. Maintenance and repair costs that do not extend the useful lives are expensed as incurred. As the balance of property and equipment is immaterial, it is included in the other assets line on the consolidated statements of financial position.

OTHER ASSETS

Other assets are composed of overseas program related conditional deposits and advances. Management has not established an allowance for doubtful accounts as it believes the amounts are fully collectable.

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

NET ASSETS

The consolidated financial statements report amounts by class of net assets:

Net assets without donor restrictions are currently available for operations under the direction of the board or resources invested in property and equipment.

Net assets with donor restrictions are contributed with donor stipulations for specific operating purposes or programs, with time restrictions, or not currently available for use until commitments regarding their use have been fulfilled.

SUPPORT, REVENUE, RECLASSIFICATIONS, AND EXPENSES

Revenue is recognized when earned and support when contributions are made, which may be when cash is received, unconditional promises are made, or ownership of donated assets is transferred to ILAD.

Program revenue consists of fees for human language technology consulting services performed by ILAD. Revenue is recorded when earned. Payment is generally required before services are rendered, and revenue is recognized over the duration of the service as the performance obligations are satisfied. The amounts of associated contract receivables for this are not material to the consolidated financial statements and are part of the other assets line on the consolidated statements of financial position.

ILAD reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated amounts. When a stipulated time restriction ends or purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as satisfaction of purpose restrictions. Contributions received for restricted use are charged 10% for general and administration costs. For the years ended December 31, 2024 and 2023, assessments of \$280,598 and \$320,748, respectively, have been included as net assets released from purpose restrictions.

Expenses are recorded when costs are incurred.

ALLOCATION OF EXPENSES

The costs of providing the various program services and supporting activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Personnel related expenses are allocated based on an analysis of personnel time utilized for the related activities. Depreciation is allocated based on square footage. Costs of other categories were allocated based on program services and supporting activities benefited.

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

FOREIGN OPERATIONS

In connection with its international operations, ILAD maintains offices in various countries outside the United States of America. As of December 31, 2024 and 2023, current assets in other countries totaled \$55,368 and \$60,931, respectively.

Management has reviewed the assets in other countries and, in its opinion, has determined they are under the control of ILAD. For this reason such items are recognized as assets of ILAD. However, it should be noted that the political situation in many countries is subject to rapid change. Therefore, the reader should be aware that while management believes the assets are properly stated at the date of this report, subsequent changes could occur that would adversely affect the value of the assets in other countries.

CONTRIBUTED SERVICES

ILAD recognizes contributions of services if such services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not contributed. ILAD received donated economic development services and donated investor brokerage services for the years ended December 31, 2024 and 2023. Services are valued at the fair market value of the labor. The donated services are recorded in the consolidated statements of activities as contributions without donor restriction. ILAD does not receive any donated assets; however if an asset is contributed that does not allow ILAD to utilize it in its normal course of business, the asset will be sold at its fair market value as determined by appraisal or by a specialist depending on the type of asset.

3. LIQUIDITY AND FUNDS AVAILABLE:

ILAD had total financial assets of \$1,594,846 and \$1,893,169, respectively, as of December 31, 2024 and 2023. Of these financial assets, \$1,424,365 and \$1,893,169 are available to meet cash needs for general expenditures within one year. As part of ILAD's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The portion of receivables due within one year are included in the amount available within one year.

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

4. OTHER RECEIVABLES:

Other receivables are reflected at the present value of estimated future cash flows and consist of:

	December 31,	
	2024	2023
Amounts due in:		
Less than one year	\$ 124,330	\$ -
One to five years	200,000	-
	324,330	-
Less unamortized present value discount	(29,519)	-
	<u>\$ 294,811</u>	<u>\$ -</u>

5. NET ASSETS WITH DONOR RESTRICTIONS:

As of December 31, 2024, net assets with donor restrictions consist of:

	Net Assets December 31, 2023	Contributions With Donor Restrictions	Amounts Released	Net Assets December 31, 2024
Work support balances	\$ 796,634	\$ 2,099,602	\$ (2,197,075)	\$ 699,161
Projects	264,290	389,656	(421,489)	232,457
	<u>\$ 1,060,924</u>	<u>\$ 2,489,258</u>	<u>\$ (2,618,564)</u>	<u>\$ 931,618</u>

As of December 31, 2023, net assets with donor restrictions consist of:

	Net Assets December 31, 2022	Contributions With Donor Restrictions	Amounts Released	Net Assets December 31, 2023
Work support balances	\$ 894,129	\$ 2,352,648	\$ (2,450,143)	\$ 796,634
Projects	377,821	458,207	(571,738)	264,290
	<u>\$ 1,271,950</u>	<u>\$ 2,810,855</u>	<u>\$ (3,021,881)</u>	<u>\$ 1,060,924</u>

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

6. 403(B) RETIREMENT PLAN:

ILAD offers a 403(b) retirement plan for employees. This plan is funded solely through salary reductions. Deferrals are not matched by ILAD.

7. INVESTMENTS:

Investments consist of:

	December 31,	
	2024	2023
At fair value:		
Certificates of deposit	\$ 376,673	\$ 425,000
U.S. Treasury bills	356,180	346,658
Equities	103,965	89,241
Mutual funds	9,079	-
At cost:		
Cash and cash equivalents	-	6,222
	<u>\$ 845,897</u>	<u>\$ 867,121</u>

8. FAIR VALUE DISCLOSURES:

ILAD uses appropriate valuation techniques to determine fair value based on inputs available. When available, ILAD measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 1 inputs indicate there is a quoted market price available for identical assets. Level 2 inputs indicate there are observable inputs other than quoted market prices. Level 3 inputs are unobservable inputs and have the lowest priority and are only used when Level 1 or Level 2 inputs are not available and indicate there are not readily available market prices. Fair value of assets at December 31, 2024, measured on a recurring basis is as follows:

	Total	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments measured at fair market value:				
U.S. Treasury bills	\$ 356,180	\$ -	\$ 356,180	\$ -
Mutual funds	9,079	9,079	-	-
Certificates of deposit	376,673	-	376,673	-
Equities	103,965	103,965	-	-
	<u>845,897</u>	<u>\$ 113,044</u>	<u>\$ 732,853</u>	<u>\$ -</u>
	<u>\$ 845,897</u>			

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

8. FAIR VALUE DISCLOSURES, continued:

Fair value of assets at December 31, 2023, measured on a recurring basis is as follows:

	Total	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments measured at fair market value:				
U.S. Treasury bills	\$ 346,658	\$ -	\$ 346,658	\$ -
Certificates of deposit	425,000	-	425,000	-
Equities	89,241	89,241	-	-
	860,899	\$ 89,241	\$ 771,658	\$ -
Investments measured at cost:				
Cash and cash equivalents	6,222			
	<u>\$ 867,121</u>			

Following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

The fair values of investments are based on the framework established in the standards which establishes a three-level hierarchy for determining fair value. The valuations for each of these levels are determined as follows:

Level 1 - Quoted market prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in active markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Valuation techniques: Fair values for equities and mutual funds are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair values for U.S. Treasury securities and certificates of deposits are determined based on yields currently available on securities of issuers with similar credit ratings.

Changes in valuation techniques: None.

INTERNATIONAL LITERACY AND DEVELOPMENT

Notes to Consolidated Financial Statements

December 31, 2024 and 2023

9. COMMITMENTS AND CONTIGENCIES

ILAD entered into a service agreement for technology and language business development for \$571,500. As of December 31, 2024, \$532,000 was outstanding.

10. RELATED PARTY TRANSACTIONS

ILAD received approximately \$160,000 and \$190,000 of contributions from board members during the years ended December 31, 2024 and 2023, respectively.

11. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through May 28, 2025, which represents the date the consolidated financial statements were available to be issued. Subsequent events after that date have not been evaluated.