

K A C

Company Limited by Guarantee

Company No: 3165503

Charity No: 1060915

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st March 2022**

K A C

Management Committee:

Ismet ARSLAN
Harun ALTUNTOP
Mustafa TASKAN

Accountant (internal): Accountant (external):

Savas Kama
Sayar & Co Accountancy Services

Registered Office

1 Eastfield Road
London
N8 7AD

Principal Bankers

HSBC Bank
448 - 454, High Road
Tottenham
London N17 9JN

K A C

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KAC

Report of the Management Committee for the year ending 31st March 2022

The Management Committee presents their report and financial statements for the year ending 31 March 2021. The committee has adopted the provisions of the Statement of the Recommended Practice (SORP) and Reporting by Charities issued in October 2000 in preparing the report and financial statements.

Objects and principal activity

The company is limited by guarantee and does not have a share capital.

The company's objects and principal activity is to advance education, to relieve poverty and provide or assist in the provision of facilities for recreation and leisure time occupation for the diverse communities of the UK and for Kurdish people who by reason of their social and economic circumstances need such facilities with the object of improving their conditions of life, thus ensuring community cohesion, integration and acceptance within the wider community.

Development, activities and achievements

The committee considers that the performance of the company this year has been satisfactory.

Future Development

The company continues to seek funding in order to maintain/develop its services to the wider community. KAC embraces the different cultures and needs of the communities in which we operate and actively promotes an equal opportunities policy ensuring all members of society are afforded the help they require in order to obtain/maintain economic and social well-being.

Transactions and financial position

The Statement of Financial Activities shows a surplus for the year of £ 2,706 (2021 £ 44,445) and our reserves stand at £ 57,135 (2021 £ 54,429).

Tangible Fixed Assets

Details of the movement are set out in note 7 to the accounts.

Reserves

The present level of funding is adequate to support the continuation of the operation for the medium term and the committee consider the financial position of the company to be satisfactory.

Management Committee and Directors

The membership of The Management Committee is reappointed every year. The current directors of KAC are Mr Ismet Arslan, Mr Harun Altuntop and Mr Mustafa Taskan.

Risk Management

The Management Committee has examined the major business and operational risks which the charity faces and confirms that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

K.A.C.

Report of the Management Committee for the year ended 31st March 2022

Management Committee Responsibilities

The Management Committee is required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the company and of its financial position at the end of that year. In preparing those financial statements the committee of management is required to

- a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation

The committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the Management Committee and signed on its behalf.

The Committee has taken advantage of exemptions available to small companies under Schedule 8 part 1 and the exemption from preparing a cash flow statement under FRS

Mr Ismet Arslan

Director

Date: 09.12.2022

K.A.C.

ACCOUNTANT'S REPORT on the unaudited accounts to the trustees of K.A.C.

FOR THE YEAR ENDED 31 MARCH 2022

As described on the Balance Sheet you are responsible for the preparation of the accounts for the year ended 31 March 2022 set out on pages 1 to 9 and you consider that the charity is exempt from an audit and reports in accordance with the Companies Act 2006.

In accordance with instruction given to us, we have compiled these unaudited accounts in order to assist you to fulfill your statutory responsibilities, from accounting records and information and explanations supplied to us, we report that they are in accordance with therewith.

Sayar & Co
Accountancy Services
Unit 4, Kinetica
13 Ramsgate Street
London E8 2FD

Date: 09.12.2022

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Statement of Financial Activities

For the Year Ended March 31st 2022

| | Notes | 2022 Restricted £ | 2022 Unrestricted £ | 2022 Total £ | 2021 £ |
|--|-------|-------------------------|---------------------------|--------------------|---------------|
| Income and Expenditure | | | | | |
| Income Resources | | | | | |
| Grants | 2 | 47,508 | 2,000 | 49,508 | 76,891 |
| Donations | 3 | - | - | - | - |
| Other Income | 4 | - | 1,420 | 1,420 | 480 |
| Total Incoming Resources | | <u>47,508</u> | <u>3,420</u> | <u>50,928</u> | <u>77,371</u> |
| Resources Expended | | | | | |
| Direct Charitable Expenditure | | <u>48,064</u> | <u>158</u> | <u>48,223</u> | <u>32,926</u> |
| Total Expended Resources | | <u>48,064</u> | <u>158</u> | <u>48,223</u> | <u>32,926</u> |
| Net Income / (Deficiency) for the Year | | (556) | 3,262 | 2,706 | 44,445 |
| Funds at March 31st 2021 B/fwd | | (59,530) | 113,959 | 54,429 | 9,984 |
| Funds at March 31st 2022 C/fwd | | <u>(60,086)</u> | <u>117,221</u> | <u>57,135</u> | <u>54,429</u> |

The notes in pages 7 to 10 form part of these accounts

K A C
BALANCE SHEET
As at March 31st 2022

| | Notes | 2022 | 2022 | 2021 | 2021 £ |
|-----------------------------------|-------|---------------|----------------------|---------------|----------------------|
| Fixed Assets | | | | | |
| Tangible Fixed Assets | 7 | | 723 | | 881 |
| Current Assets | | | | | |
| Debtors | 8 | 1,652 | | 1,382 | |
| Deposit paid | | 7,762 | | 7,762 | |
| Cash at Bank & In Hand | | 54,042 | | 49,448 | |
| | | <u>63,456</u> | | <u>58,592</u> | |
| Creditors | | | | | |
| Amounts falling due within 1 Year | 9 | <u>7,044</u> | | <u>5,044</u> | |
| NET CURRENT ASSETS | | | 56,412 | | 53,548 |
| NET TOTAL ASSETS | | | <u>57,135</u> | | <u>54,429</u> |
| Reserves Funds | | | | | |
| Restricted Funds | 10 | | (29,771) | | (31,215) |
| Unrestricted Funds | 10 | | 86,906 | | 85,644 |
| TOTAL FUNDS | | | <u>57,135</u> | | <u>54,429</u> |

For the year ended 31st March 2022 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with section 386; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Management Committee and signed on its behalf by;

Ismet ARSLAN

Director

Date 9 December 2022

The notes in pages 7 to 10 form part of these accounts

KAC
NOTES TO THE ACCOUNTS
For the year ended 31st March 2022

1) ACCOUNTING POLICIES

- a)** The Financial Statements have been prepared accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting by Charities (SORP) issue October 1995
- b)** Voluntary income received by way of donations and gifts is included in full in the Statement of Financial Activities in the year in which they are received
- c)** Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received. Where grants are payable as a consequence of results that have been earned in a period they are recognized as income of the period even if received in a later period.
- d)** Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure, which meets these criteria, is identified to the fund together with a fair allocation of management and support costs.
- e)** Unrestricted funds are donations and other income received, or generated for the objects of the charity, without further specified purpose are available as general funds.
- f)** Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g)** Staff costs and overhead expenses are allocated to activities on the basis agreed with the fund providers or on a basis of time or space where appropriate
- h)** Fundraising and publicity costs comprise the costs actually incurred in producing materials for promotional purposes
- i)** Management and administration costs of the charity relate to the costs of running the charity such as the costs of meetings, accountancy and statutory compliance, and includes the costs which cannot be specifically identified to another expenditure classification.
- j)** Depreciation has been provided on fixed assets on the reducing balance method at 18% per annum.
- k)** Investment valuation policy. The trust currently holds any surplus funds on deposit and consequently does not need a policy in this regard at present.

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Notes to the Financial Statements For the year ended 31st March 2022

| | 2022 Restricted £ | 2022 Unrestricted £ | 2022 TOTAL £ | 2021 £ |
|--------------------------|-------------------------|---------------------------|--------------------|---------------|
| 2 Grants received | | | | |
| Supporting People | 47,508 | 2,000 | 49,508 | 76,891 |
| | <u>47,508</u> | <u>2,000</u> | <u>49,508</u> | <u>76,891</u> |
| 3 Donations | | | | |
| Donations | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 4 Other Income | | | | |
| Membership | - | 315 | 315 | 480 |
| Other Income | - | 1,105 | 1,105 | - |
| | <u>-</u> | <u>1,420</u> | <u>1,420</u> | <u>480</u> |

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Notes to the Financial Statements For the year ended 31st March 2022

5 Staff Costs and Numbers

| 2022 | 2021 |
|------|------|
| £ | £ |

Staff Costs during the year were as follows

| | | |
|--------------------|---------------|---------------|
| Salaries and Wages | 19,904 | 18,835 |
| | <u>19,904</u> | <u>18,835</u> |

6 Trustees Remuneration

The trustees received no remuneration

7 Fixed Assets

| Cost | Fixed Assets £ | Electrical Machinery £ | Total £ |
|-----------------------|-------------------|---------------------------|---------------|
| As at 01 April 2021 | 37,526 | 18,631 | 56,157 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31st March 2022 | <u>37,526</u> | <u>18,631</u> | <u>56,157</u> |

Depreciation

| | | | |
|-----------------------|---------------|---------------|---------------|
| As at 01 April 2021 | 36,645 | 18,631 | 55,276 |
| Charge for the year | 158 | - | 158 |
| Disposals | - | - | - |
| As at 31st March 2022 | <u>36,803</u> | <u>18,631</u> | <u>55,434</u> |

Net Book Value

| | | | |
|-----------------------|------------|----------|------------|
| As at March 31st 2021 | <u>881</u> | <u>-</u> | <u>881</u> |
| As at March 31st 2022 | <u>723</u> | <u>-</u> | <u>723</u> |

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Notes to the Financial Statements For the year ended 31st March 2022

| | 2022 £ | 2021 £ |
|-----------------------------|--------------|--------------|
| 8 Debtors | | |
| Prepayments & other debtors | 1,652 | 1,382 |
| | <u>1,652</u> | <u>1,382</u> |
| 9 Creditors | | |
| Unpaid wages/ PAYE / NIC | 2,543 | 543 |
| Trade Creditors | 4,501 | 4,501 |
| | <u>7,044</u> | <u>5,044</u> |

10 Statement of Funds

| | Balance 01 April 2021 £ | Income During Year £ | Expenditure £ | Transfers £ | Balance 01 April 2022 £ |
|-------------------------------|-------------------------------|----------------------------|------------------|----------------|-------------------------------|
| Restricted Funds | | | | | |
| Supporting People | (51,907) | 49,508 | (48,064) | - | (50,463) |
| Old is Gold | 9,142 | - | - | - | 9,142 |
| Haringey Council Core Funding | (12,337) | - | - | - | (12,337) |
| Women's ISOL Class | 6,338 | - | - | - | 6,338 |
| Fitpik Project | 945 | - | - | - | 945 |
| Newroz | 2,921 | - | - | - | 2,921 |
| City Bridge Trust | 13,683 | - | - | - | 13,683 |
| | <u>(31,215)</u> | <u>49,508</u> | <u>(48,064)</u> | <u>-</u> | <u>(29,771)</u> |
| Unrestricted Funds | | | | | |
| Life Skills | 15,604 | - | (158) | - | 15,446 |
| Interest Received | 4 | - | - | - | 4 |
| Memberships | 3,206 | 315 | - | - | 3,521 |
| Venue Hire | 23,063 | - | - | - | 23,063 |
| Fundraising & Other Income | 1 | 1,105 | - | - | 1,106 |
| Donations | 43,766 | - | - | - | 43,766 |
| | <u>85,644</u> | <u>1,420</u> | <u>(158)</u> | <u>-</u> | <u>86,906</u> |
| Total Reserves | <u>54,429</u> | <u>50,928</u> | <u>(48,223)</u> | <u>-</u> | <u>57,135</u> |

| Income & Expenditure For the year ended 31 March 2022 | | | | | | | | | | | | | | | | | | |
|---|-------------------|--------------|-------------------|----------------|--------------------|----------|-------------|------------------|-----------|---------------|----------------------------|-----------------|---|----------------------|---------------|-------------|-----------------|------------------|
| | Supporting People | Core Funding | City Bridge Trust | Fripik Project | Women's ISOL Class | Newroz | Old as Gold | SUBTOTAL | Donations | Membership | Venue (Room) Hire (Vt-) | Other Income | Governance Expenses Community Activities | Friends' "Donations" | Bank Interest | Life Skills | SUBTOTAL | TOTAL |
| INCOMING RESOURCES | | | | | | | | | | | | | | | | | | |
| Haringey Council (HC) 1010 | 47,508.00 | | | | | | | 47,508.00 | | | - | | | | | | - | 47,508.00 |
| British Trust For London 1011 | - | | | | - | | | - | | | | | | | | | - | |
| Lynde TSB Foundation 1130 | - | | | | | | | - | | | | | | | | | - | |
| The London Comm. Grant 1140 | - | | | | | | | - | | | | | | | | | - | |
| Community Chest (CC) 1060 | - | | | | | | | - | | | | | | | | | - | |
| Donations (DON) 1090 | - | | | | | | | - | * | | | | | | | | - | |
| Membership (MEM) 2010 | - | | | | | | | - | | 315.00 | | | | | | | 315.00 | 315.00 |
| Venue Hire (Vh) 2020 | - | | | | | | | - | | | | | | | | | - | |
| Interest Received (IR) 2040 | - | | | | | | | - | | | | | | | | | - | |
| JRS grants HMRC | 2,000.00 | | | | - | | * | 2,000.00 | | | | | | | | | - | 2,000.00 |
| Other income (OI) 2050 | - | | | | | | | - | | | | 1,105.44 | | | | * | 1,105.44 | 1,105.44 |
| Pedbody Trust (PT) 1070 | - | | | | | | | - | | | | | | | | | - | |
| ACGBA (Nabille Telord) - 1120 | - | | | | | | | - | | | | | | | | | - | |
| TOTAL INCOMING RESOURCES | 49,508.00 | - | - | - | - | - | - | 49,508.00 | - | 315.00 | - | 1,105.44 | - | - | - | - | 1,420.44 | 50,928.44 |
| RESOURCES EXPENDED | | | | | | | | | | | | | | | | | | |
| 1001 Staff Salaries | 19,904.09 | | | | | | | 19,904.09 | | | | | | | | | - | 19,904.09 |
| 1002 Employer NIC | - | | | | | | | - | | | | | | | | * | - | |
| 1003 Training & Development | - | | | | | | | - | | | | | | | | | - | |
| 1002 Seminars & Conferences | - | | | | | | | - | | | | | | | | | - | |
| 1005 Staff Expenses | - | | | | | | | - | | | | | | | | | - | |
| 1006 Volunteer Expenses | - | | | | | | | - | | | | | | | | | - | |
| 1007 Advertising | - | | | | | | | - | | | | | | | | | - | |
| 1008 Translat. & Interpretation | - | | | | | | | - | | | | | | | | | - | |
| 1009 Publicity | - | | | | | | | - | | | | | | | | | - | |
| 2002 IT Expenses | - | | | | | | * | - | | | | | | | | | - | |
| 2003 Insurance | 1,499.62 | | | | | | | 1,499.62 | | | | | | | | | - | 1,499.62 |
| 2004 Professional Fees | 2,000.00 | | | | | | | 2,000.00 | | | | | | | | | - | 2,000.00 |
| 2005 Accountancy | 1,500.00 | | | | | | | 1,500.00 | | | | | | | | | - | 1,500.00 |
| 2007 Consultancy Fees | - | | | | | | | - | | | | | | | | | - | |
| 2008 Cleaning & Refuse | 610.64 | | | | | | | 610.64 | * | * | | | | | | | - | 610.64 |
| 2009 Repairs | - | | | | | | | - | | | | | | | | | - | |
| 2010 Estate Service Charge | - | | | | | | | - | | | | | | | | | - | |
| 2012 Beneficiary Expenses | - | | | | | | | - | | | | | | | | | - | |
| 2060 Management Expenses | - | | | | | | | - | | | | | | | | | - | |
| 3001 Bank Charges & Interest | 626.07 | | | | | | | 626.07 | | | | | | | | | - | 626.07 |
| 3002 Rent | 13,159.10 | | | | | | | 13,159.10 | | | | | | | | | - | 13,159. |

| Income & Expenditure For the year ended 31 March 2022 | | | | | | | | | | | | | | | | | | |
|---|--------------|-------------------|----------------|--------------------|--------|-------------|-----------|-----------|------------|---------------------------|--------------|---------------------|----------------------|-----------------------|---------------|-------------|----------|-----------|
| INCOMING RESOURCES | | | | | | | | | | | | | | | | | | |
| Supporting People | Core Funding | City Bridge Trust | Fripik Project | Women's ISOL Class | Newroz | Old as Gold | SUBTOTAL | Donations | Membership | Venue (Room) Hire (Vh) | Other Income | Governance Expenses | Community Activities | Friends & "Donations" | Bank Interest | Life Skills | SUBTOTAL | TOTAL |
| 47,508.00 | | | | | | | 47,508.00 | | | - | | | - | | | | - | 47,508.00 |
| - | | | | - | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | | | | | | | | | - | |
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| - | | | | | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | 315.00 | | | | | | | | 315.00 | 315.00 |
| - | | | | | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | | | | | | | | | - | |
| 2,000.00 | | | | - | | * | 2,000.00 | | | | | | | | | | - | 2,000.00 |
| - | | | | | | | - | | | | 1,105.44 | | | | | | 1,105.44 | 1,105.44 |
| - | | | | | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | | | | | | | | | - | |
| TOTAL INCOMING RESOURCES | | | | | | | | | | | | | | | | | | |
| 49,508.00 | - | - | - | - | - | * | 49,508.00 | - | 315.00 | - | 1,105.44 | - | - | - | - | - | 1,420.44 | 50,928.44 |
| RESOURCES EXPENDED | | | | | | | | | | | | | | | | | | |
| 19,904.09 | | | | | | | 19,904.09 | | | | | | | | | | - | 19,904.09 |
| - | | | | | | | - | | | | | | | | | | - | |
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| 1,499.62 | | | | | | * | 1,499.62 | | | | | | | | | | - | 1,499.62 |
| 2,000.00 | | | | | | | 2,000.00 | | | | | | | | | | - | 2,000.00 |
| 1,500.00 | | | | | | | 1,500.00 | | | | | | | | | | - | 1,500.00 |
| - | | | | | | | - | | | | | | | | | | - | |
| 610.64 | | | | | | | 610.64 | * | * | | | | | | | | - | 610.64 |
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| - | | | | | | | - | | | | | | | | | | - | |
| - | | | | | | | - | | | | | | | | | | - | |
| 626.07 | | | | | | | 626.07 | | | | | | | | | | - | 626.07 |
| 13,159.10 | | | | | | | 13,159.10 | | | | | | | | | | - | 13,159.10 |
| 1,073.95 | | | | | | | 1,073.95 | * | | | | | | | | | - | 1,073.95 |
| 599.28 | | | | | | | 599.28 | | | | | | | | | | - | 599.28 |
| 509.00 | | | | | | | 509.00 | | | | | | | | | | - | 509.00 |
| - | | | | | | | - | | | | | | | | | | - | |
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| - | | | | | | | - | | | | | | | | | | - | |
| 381.54 | | | | | | | 381.54 | | | | | | | | | | - | 381.54 |
| 159.00 | | | | | | | 159.00 | | | | | | | | | | - | 159.00 |
| 1,200.00 | | | | | | | 1,200.00 | | | | | | | | | | - | |
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| 4,842.00 | | | | | | | 4,842.00 | | | | | | | | | | - | 4,842.00 |
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