

Charity Number: 1169254

Makan Rights
Unaudited Financial Statements
For the Period 1st July 2021 to 30th June 2022

Grand Union Studios
332 Ladbroke Grove
London
W10 5AD

Makan Rights

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Trustees' Annual Report for the period

	Period start date	Period end date
From	1 July 2021	To 30 June 2022

Section A Reference and administration details

Charity name	Makan Rights
Other names charity is known by	Makan
Registered charity number (if any)	1169254
Charity's principal address	Grand Union Studios
	332 Ladbroke Grove
	London
Postcode	W10 5AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marina Galanti (Chair)			
2	Muwaffak Bibi (Treasurer)			
3	Dr Tareq Baconi			
4	Daniel Machover		Joined 28 Feb 2022	
5	Dr Mezna Qato		Joined 17 July 2022	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution
How the charity is constituted	Company
Trustee selection methods	Recommended by Directors after consultation with staff, elected by Board of Trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Current organisational structure:

Trustees: Marina Galanti, Muwaffak Bibi, Dr Tareq Baconi, Daniel Machover, Dr Mezna Qato

Co-Directors: Tamara Ben-Halim and Aimee Shalan

Payroll staff:

Salwa Abu-Wardeh, Education & Finance Manager (left May 2022)

Hussein Khalidi, Programme Manager (left Sep 2022)

Sarona Bedwan, previously Outreach Officer, now Programme & Outreach Manager

Aatikah Rashid, Communications Manager

Benjamin Tagoe, Finance & Operations Manager (since May 2022)

Sara Khan, Programme & Impact Officer (since June 2022)

Hadeel Himmo, Programme & Communications Officer (since Oct 2022)

Caroline Echwald, Communications Intern (since June 2022)

Part-time Contractors:

Mehdi Beyad, Researcher

Pascale Péan, Researcher

Policies & Procedures relating to Trustees:

Code of Governance policy introduced in 2020

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are:

- To advance the education of the public in the subject of human rights including international law and human rights in the Middle East, with a focus on Palestine
- For the public benefit to promote the education of people [pupils, university students, and professionals] in the UK and internationally on the subject of human rights in the Middle East, with a focus on Palestine, in such ways as the charity trustees think fit, including by: providing workshops on the subject, providing seminars and talks at educational institutions and beyond, and providing briefings to interested or concerned parties/individuals
- To advance the education of the public in general on the subject of human rights in the Middle East, with a focus on Palestine, including through media – articles, interviews, op-eds, talks, lectures, briefings, factsheets, and participant workshops
- To raise awareness among the general public in the UK and internationally of human rights issues, particularly with regard to the subject of Palestine.
- To promote equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation, particularly on the subject of Palestine.
- To strengthen communities working on human rights issues focused on Palestine in the UK and abroad, build cohesion among them, and foster cooperation and collaboration
- To engage in community building activities

Summary of the main activities undertaken for the public benefit in relation to these objects (Include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Education and human rights:

1. Workshops and training

Between July 2021 and June 2022:

- **We ran 11 workshops** which focused on Palestinian human rights, the history of the Palestine/Israel conflict, understanding the language of international law and human rights law, and communications skill-building. Through these workshops, we built the knowledge and capacities of **177 human rights advocates and university students across Britain, North America and Europe**
- **We ran 3 trainings** tailored to the needs of individuals and organisations working on human rights in the Middle East, **building the capacities of a further 45 people**, including established human rights advocates, legal scholars, organisations working in human rights / humanitarian issues, members of trade unions, and university students.

Through these educational programmes, we have advanced and promoted the education of people in Britain on the subject of human rights in the Middle East while promoting inclusivity and diversity. We have also strengthened communities and organisations working on

human rights issues focused on Palestine/Israel in the UK by providing them with knowledge and tools on the subject.

2. Virtual talks

We continued our evening talk series and held **6 virtual talks** in this period, which **915 people in Britain & around the world registered to attend**. These talks featured academics and experts who discussed issues relating to human rights, social justice and international law, with a focus on the Middle East and Palestine/Israel, whilst also broadening the focus to look at other relevant human rights issues. These talks are a key part of our educational and community-building efforts as they bring together members of our network and the public who engage in open dialogue on critical issues surrounding Palestine/Israel and human rights more broadly.

Through these talks, we have expanded our reach, advancing the education of the public on the subject of human rights in the Middle East and beyond.

3. Outreach and collaboration

During this period, we continued to build connections with other local and international groups & organisations working on human rights. We furthered our community building efforts through regular communication with our network, and participated in several panel discussions with other human rights groups / on university campuses both in person and online, as well as organising briefings & roundtables on key issues concerning Palestinian human rights with other partner organisations.

In this way, we have strengthened ties with other groups and organisations working on education and human rights, while raising awareness of human rights issues focused on the subject of Palestine/Israel.

4. Online resource and tools

During this period, we continued to develop our online resources, which contains extensive fact-checked and referenced educational content around human rights in the Middle East, with a focus on Palestine. This content is available to the public via our social media accounts and our website, and also features content, videos and links from other organisations in the field – ensuring that our website acts as a hub of information on Palestine/Israel as well as a portal into the important work of other relevant organisations.

Through our online resources, we have worked to promote the education of the public in the subject of human rights in the Middle East, and helped to foster collaboration with different organisations in the field.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Members of our network, including students and young professionals, sometimes volunteer to help us with our activities and research.

We regularly connect people in our networks, including our workshop alumni, with other human rights organisations and with one another, as well as with relevant opportunities in the human rights field.

This demonstrates that we are strengthening communities working on human rights issues, and fostering cooperation and collaboration amongst them.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

In the period to 30th June 2022, the charity:

- Built the knowledge and communication skills of 177 people on human rights, international law and the Palestine/Israel conflict through 11 workshops and training sessions
- Deepened the understanding of approximately 915 people on key topics related to Palestine and human rights through 6 virtual talks
- Continued to develop human rights content for our online resources
- Finalised the production of the first module in an online course series and placed it on a learning portal online (the module was launched later on in the year)
- Grew its Programmes team
- Strengthened its operations and internal processes through the hiring of an Operations & Finance Manager
- Continued to develop a community of supporters and alumni
- Continued to foster and strengthen partnerships with other key groups and organisations working in similar fields

Our different workshops helped beneficiaries improve the following:

- Understanding of the human rights framework
- Understanding of international law
- Knowledge of the history and contemporary reality of the Palestine/Israel conflict
- Understanding of other issues including environmental justice and anti-racism
- Communication skills (public speaking/messaging)
- Media skills

TESTIMONIALS:

"Makan plays a crucial role in education and resourcing, imparting both historic and contemporary knowledge about Palestine. Makan's work is scholarly and strategic; participants of their event and training workshops thus emerge more informed and more confident" – *Workshop speaker, journalist & author, February 2022*

"Inspiring and informative session. I learned a huge amount in just 90 minutes. It built on previous information, challenged some preconceptions and opened my eyes to new information. Excellent!" – *Workshop participant, March 2022*

"Absolutely loved it. Very thoughtful and very well presented. Excellent speaker and excellent facilitators." – *Workshop participant, April 2022*

Section E

Financial review

Brief statement of the charity's policy on reserves

The funding Makan has received has been almost exclusively unrestricted in this period. Funds are used to meet our charitable objectives, run our programmes (workshops, virtual talks, social events), compensate staff, pay rent and utilities, and cover legal and administrative costs.

Details of any funds materially in deficit

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Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During this period, our funding came from a combination of high net-worth individuals, a larger pool of regular donors giving smaller sums, and institutional donors.

Funding has enabled us to:

- Grow our educational programs
- Pay staff salaries
- Cover our rent and admin costs
- Expand our team by hiring people with the necessary skills to help us carry out our work and fulfil our objectives
- Carry out research for the production of educational content
- Fundraise for our programmes

Income from workshops:

- We ask for a suggested donation of £15 to £20 from workshop participants in order to help cover our running costs. However, there is no obligation to donate, and we make it clear in our communications that people are encouraged to attend our workshops regardless.

Section F

Other optional information

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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Muwaffak Bibi

Position (eg Secretary, Chair, etc)

Treasurer

Date

21 March 2023



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

MAKAN RIGHTS

On accounts for the year
ended

30 JUNE 2022

Charity no
(if any)

1169254

Set out on pages

11 to 20

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27/03/2023

Name:

CHARTERWELLS

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:

THE GEORGIAN HOUSE, PARK LANE,

189 STANMORE HILL, STANMORE

HA7 3HD

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

None

MAKAN RIGHTS

Charity number 1169254

From 01/07/2021 to 30/06/2022

Statement of financial activities

Recommended categories by activity	Note	Restricted			Total this year	Total last year
		Unrestricted funds	Income funds	Endowment funds		
		£	£	£	£	£
Incoming resources (Note 3)						
Incoming resources from generated funds						
Charitable Donations	3	359,074	-	-	359,074	212,755
Income from Charitable Activities	3	9,589	-	-	9,589	13,574
Grant Funding	3	-	-	-	-	16,250
Incoming resources from charitable activities		-	-	-	-	-
Other incoming resources		-	-	-	-	-
Total incoming resources		368,663	-	-	368,663	242,679
Resources expended (Note 4)						
Costs of Generating Funds		-	-	-	-	-
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs	4	-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities	4	251,936	-	-	251,936	193,720
Governance costs	4	3,771	-	-	3,771	3,364
Other resources expended		-	-	-	-	-
Total resources expended		255,707	-	-	255,707	197,084
Net incoming/(outgoing) resources before		112,956	0	-	112,956	45,495
Gross transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		112,956	0	-	112,956	45,495
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
Net movement in funds		112,956	-	-	112,956	45,495
Total funds brought forward		118,463	-	-	118,463	72,968
Total funds carried forward		231,419	-	-	231,419	118,463

MAKAN RIGHTS Balance sheet

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets							
Tangible assets	(Note 8)	8	2,690	-	-	2,690	6,530
			-	-	-	-	-
Investments			-	-	-	-	-
Total fixed assets			2,690	-	-	2,690	6,530
Current assets							
Stock and work in progress			-	-	-	-	-
Debtors	(Note 9)	9	1,577	-	-	1,577	1,577
(Short term) investments			-	-	-	-	-
Cash at bank and in hand			233,442	-	-	233,442	86,211
Total current assets			235,019	-	-	235,019	87,788
Creditors: amounts falling due within one year	(Note 10)	10	6,431	-	-	6,431	21,350
Net current assets/(liabilities)			228,588	-	-	228,588	66,438
Total assets less current liabilities			231,278	-	-	231,278	72,968
Creditors: amounts falling due after one year			-	-	-	-	-
Provisions for liabilities and charges			-	-	-	-	-
Net assets			231,278	-	-	231,278	72,968
Funds of the Charity							
Unrestricted funds			231,278	-	-	231,278	72,968
						-	-
Restricted income funds			-	-	-	-	-
Endowment funds			-	-	-	-	-
Total funds			231,278	-	-	231,278	72,968

For the period ending 30th June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two directors on behalf of all the directors

Signature

Print Name

Date of approval

	Muwaffak Bibi	Mar 27, 2023

MAKAN RIGHTS

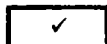
Notes to the accounts

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;

or



Financial Reporting Standards for Smaller Enterprises (FRSSE);

- and with the Charities Act.

1.2 Change in basis of accounting

There is no change in basis of accounting as compared to previous year

1.3 Changes to previous accounts

There is no change to previous accounts.

MAKAN RIGHTS

Notes to the accounts

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of Incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

MAKAN RIGHTS
Notes to the accounts

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

		This year	Last year
		£	£
Charitable Donations	Analysis		
	Donations - Restricted	-	88,527
	Donations - Unrestricted	359,074	124,228
Total		359,074	212,755
Income from Charitable Activities	Workshops - Unrestricted		4,159
	Fundraising campaign	9,589	9,415
	Total	9,589	13,574
Grant Funding	Gift Aid Refund	-	16,250
		-	-
		-	-
		-	-
	Total	-	16,250
Incoming resources from charitable activities	Miscellaneous Income	-	-
		-	-
		-	-
		-	-
	Total	-	-

MAKAN RIGHTS
Notes to the accounts

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis		This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
 Fundraising trading costs		-	-
Total		-	-
 Investment management costs		-	-
		-	-
Total		-	-
 Charitable activities			
	Travel	1,501	1,786
	Workshop catering	300	225
	Staff salary	157,723	108,636
	Employer NI	9,636	5,606
	Printing & stationery	-	-
	Design and marketing	9,289	9,201
	Rent	11,650	15,736
	IT software and consumables	6,452	5,215
	Research cost	28,375	22,194
	Other expenses	2,000	335
	Sundry expense	2,585	10,230
	Bank charges	-	-
	Employer pension	743	720
	Staff welfare	12,494	10,269
	Subscription	216	216
	Utilities	188	105
	Insurance	366	383
	Depreciation	1,920	1,920
	Rates	559	943
	Recruitment	5,940	-
Total		251,936	193,720
 Governance costs			
	Audit & Accountancy Fees - Unre	1,560	1,384
	Legal - Res	2,211	1,980
Total		3,771	3,364

MAKAN RIGHTS

Notes to the accounts

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1560	1384

MAKAN RIGHTS
Notes to the accounts

Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	157,723	108,636
Employer's National Insurance costs	9,636	5,606
Pension costs	743	720
Total staff costs	168,102	114,962

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	-	-
	6	4
	-	-
	-	-
Total	6	4

MAKAN RIGHTS
Notes to the accounts

Note 8 Tangible fixed assets
Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	9,598	-	9,598
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	9,598	-	9,598

8.1 Accumulated depreciation and impairment provisions

	Basis Rate		SLB 20%		
Balance brought forward	-	-	-	4,988	4,988
Depreciation charge for year	-	-	-	1,920	1,920
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	-	-	-	6,908	6,908

8.2 Net book value

Brought forward	-	-	-	4,610	4,610
Carried forward	-	-	-	2,690	2,690

MAKAN RIGHTS **Notes to the accounts**

Note 9 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,577.0	1,577.0	-	-
Prepayments and accrued income	-	-	-	-
Total	1,577.0	1,577.0	-	-

Note 10 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	6,431	8,807	-	-
Deferred income 'Restricted Reserves'	-	-	-	-
Total	6,431	8,807	-	-