

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Charity No. 1139822

Company No. 07136075

Trustees' Report and Unaudited Accounts

31 March 2020

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

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THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07136075

Charity No. 1139822

Principal Office

53 Chatham Street
London
SE17 1PA

Registered Office

53
Chatham Street,
London
SE17 1PA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Dabaye BOB-Manuel
Olawale Enoch Ajibola
Sam Badejo

Directors of Corporate Trustees

Mr Samson Badejo
Dr Moses M.Osebor
Dr Napoleon Emuchay

Mr Dabaye L.Bob-Manuel
Mrs Ukachi Bawo

Mr Olawale Enoch Ajibola
Dr Ephraim F.Faloughi

Trustee
Trustee
Trustee

Trustee
Trustee

Trustee
Trustee

Accountants

Charles Luf & Co
11 Pearson Street
Shoreditch
E2 8JD

Bankers

HSBC

OBJECTIVES AND ACTIVITIES

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Trustees Annual Report

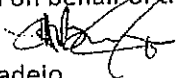
Advice, Counselling and Church Ministry within the community and abroad

The principal activity of the charity is the proclamation of the gospel of Jesus Christ and to advance the Christian doctrine of our belief in the United Kingdom as the trustees think fit. To relieve sickness and financial hardship and to promote good health by provision of funds, goods and services of any kind. The Church activities is to provide regular prayer services throughout the year, including provision of counselling, education and support in United Kingdom or in the world as the trustees think fit.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Sam Badejo

Trustee

31 March 2020

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Independent Examiners Report

Independent Examiner's Report to the trustees of THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

I report to the charity trustees on my examination of the accounts of THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

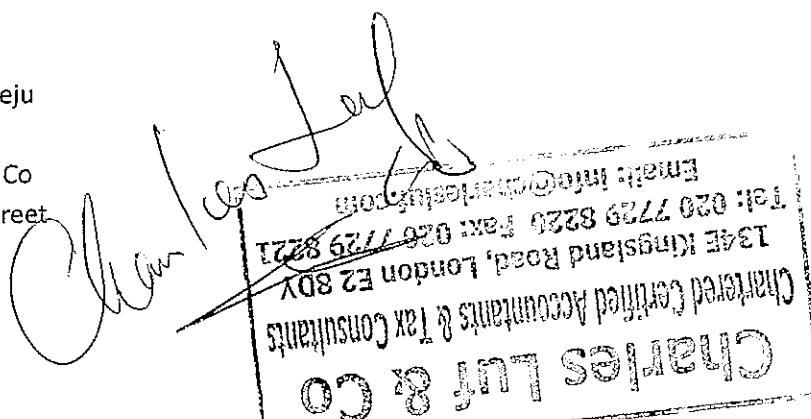
I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Charles Lufadeju
ACCA
Charles Luf & Co
11 Pearson Street
Shoreditch

E2 8JD



THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Statement of Financial Activities

for the year ended 31 March 2020

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2020	2020	2020	2019
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	4	88,973	-	88,973	252,590
Charitable activities	5	4,040	-	4,040	-
Investments	6	42	-	42	28
Other	7	51,581	-	51,581	58,575
Total		144,636	-	144,636	311,193
Expenditure on:					
Other	8	96,052	-	96,052	96,445
Total		96,052	-	96,052	96,445
Net gains on investments		-	-	-	-
Net income	9	48,584	-	48,584	214,748
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		48,584	-	48,584	214,748
Other gains and losses					
Net movement in funds		48,584	-	48,584	214,748
Reconciliation of funds:					
Total funds brought forward		1,350,387	122,397	1,472,784	1,258,036
Total funds carried forward		1,398,971	122,397	1,521,368	1,472,784

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD
Summary Income and Expenditure Account
for the year ended 31 March 2020

	2020 £	2019 £
Income	144,594	311,165
Interest and investment income	42	28
Gross income for the year	<u>144,636</u>	<u>311,193</u>
Expenditure	51,155	45,585
Depreciation and charges for impairment of fixed assets	44,897	50,860
Total expenditure for the year	<u>96,052</u>	<u>96,445</u>
Net income before tax for the year	48,584	214,748
Net income for the year	<u>48,584</u>	<u>214,748</u>

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Balance Sheet

at 31 March 2020

Company No. 07136075	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	1,396,545	1,325,379
		<u>1,396,545</u>	<u>1,325,379</u>
Current assets			
Debtors	12	25,104	-
Cash at bank and in hand		124,823	180,780
		<u>149,927</u>	<u>180,780</u>
Creditors: Amount falling due within one year	13	-	(2,501)
Net current assets		149,927	178,279
Total assets less current liabilities		1,546,472	1,503,658
Creditors: Amounts falling due after more than one year	14	(25,104)	(30,874)
Net assets excluding pension asset or liability		1,521,368	1,472,784
Total net assets		<u>1,521,368</u>	<u>1,472,784</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		122,397	122,397
		<u>122,397</u>	<u>122,397</u>
Unrestricted funds	15		
General funds		1,398,971	1,350,387
		<u>1,398,971</u>	<u>1,350,387</u>
Reserves	15		
Total funds		<u>1,521,368</u>	<u>1,472,784</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

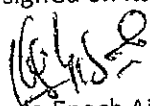
For the year ended 31 March 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2020

And signed on its behalf by:



Olawale Enoch Ajibola

Trustee

31 March 2020

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Statement of Cash flows

for the year ended 31 March 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	48,584	214,748
Adjustments for:		
Depreciation of property, plant and equipment	44,897	50,860
Dividends, interest and rents from investments	(51,623)	(58,603)
(Increase)/Decrease in trade and other receivables	(25,104)	31,920
(Decrease)/Increase in trade and other payables	(8,271)	32,024
Net cash provided by operating activities	<u>8,483</u>	<u>270,949</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(116,063)	-
Dividends, interest and rents from Investments	51,623	58,603
Net cash (used in)/from investing activities	<u>(64,440)</u>	<u>58,603</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(55,957)	329,552
Cash and cash equivalents at the beginning of the year	180,780	53,464
Cash and cash equivalents at the end of the year	<u>124,823</u>	<u>383,016</u>
Components of cash and cash equivalents		
Cash and bank balances	124,823	180,780
	<u>124,823</u>	<u>180,780</u>

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

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

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	252,590	-	252,590
Investments	28	-	28
Other	58,575	-	58,575
Total	311,193	-	311,193
Expenditure on:			
Other	96,445	-	96,445
Total	96,445	-	96,445
Net income	214,748	-	214,748
Net income before other gains/(losses)	214,748	-	214,748
Other gains and losses:			
Net movement in funds	214,748	-	214,748
Reconciliation of funds:			
Total funds brought forward	1,135,639	122,397	1,258,036
Total funds carried forward	1,350,387	122,397	1,472,784

4 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Donations, Tithes, Offerings, Gift Aid	88,973	88,973	252,590
	88,973	88,973	252,590

5 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
	4,040	4,040	-
	4,040	4,040	-

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

6 Income from investments

Unrestricted	Total	Total
	2020	2019
£	£	£
42	42	28
<u>42</u>	<u>42</u>	<u>28</u>

7 Other income

Unrestricted	Total	Total
	2020	2019
£	£	£
51,581	51,581	58,575
<u>51,581</u>	<u>51,581</u>	<u>58,575</u>

8 Other expenditure

	Unrestricted	Total	Total
		2020	2019
	£	£	£
Motor and travel costs	3,262	3,262	14,445
Premises costs	36,900	36,900	25,574
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	44,897	44,897	50,860
General administrative costs	9,693	9,693	4,266
Legal and professional costs	1,300	1,300	1,300
	<u>96,052</u>	<u>96,052</u>	<u>96,445</u>

9 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	(5,963)	50,860
Depreciation of assets held under finance leases and hire purchase contracts	50,860	-
Independent Examiner's fee	1,300	-

10 Staff costs

No employee received emoluments in excess of £60,000.

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

11 Tangible fixed assets

	Land and buildings	Plant & Machinery	Fixture & Fittings		Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2019	1,139,435	376,035	-	161,486	1,676,956
Additions	116,063	-	-	-	116,063
At 31 March 2020	<u>1,255,498</u>	<u>376,035</u>	<u>-</u>	<u>161,486</u>	<u>1,793,019</u>
Depreciation and impairment					
At 1 April 2019	-	194,389	-	157,188	351,577
Depreciation charge for the year	-	17,938	-	26,959	44,897
At 31 March 2020	<u>-</u>	<u>212,327</u>	<u>-</u>	<u>184,147</u>	<u>396,474</u>
Net book values					
At 31 March 2020	<u>1,255,498</u>	<u>163,708</u>	<u>-</u>	<u>(22,661)</u>	<u>1,396,545</u>
At 31 March 2019	<u>1,139,435</u>	<u>181,646</u>	<u>-</u>	<u>4,298</u>	<u>1,325,379</u>

12 Debtors

	2020	2019
	£	£
Trade debtors	25,104	-
	<u>25,104</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other creditors	-	1
Accruals and deferred income	-	2,500
	<u>-</u>	<u>2,501</u>

14 Creditors:

amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	25,104	30,874
	<u>25,104</u>	<u>30,874</u>

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Notes to the Accounts

15 Movement in funds

	At 1 April 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2020 £
Restricted funds:				
Restricted income funds:	122,397	-	-	122,397
<i>Total</i>	<u>122,397</u>	<u>-</u>	<u>-</u>	<u>122,397</u>
Unrestricted funds:				
General funds	1,350,387	144,636	(96,052)	1,398,971
Revaluation Reserves:				
Total funds	<u>1,472,784</u>	<u>144,636</u>	<u>(96,052)</u>	<u>1,521,368</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,396,545	-	1,396,545
Net current assets	124,823	25,104	149,927
Creditors due in more than one year and provisions	(25,104)	-	(25,104)
	<u>1,496,264</u>	<u>25,104</u>	<u>1,521,368</u>

17 Reconciliation of net debt

	At 1 April 2019 £	Cash flows £	New HP/Finance leases £	At 31 March 2020 £
Cash and cash equivalents	180,780	(55,957)		124,823
	<u>180,780</u>	<u>(55,957)</u>	<u>-</u>	<u>124,823</u>
Net debt	<u>180,780</u>	<u>(55,957)</u>	<u>-</u>	<u>124,823</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Detailed Statement of Financial Activities

for the year ended 31 March 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Donations, Thithes, Offerings, Gift Aid	88,973	88,973	252,590
	<u>88,973</u>	<u>88,973</u>	<u>252,590</u>
Charitable activities			
	4,040	4,040	-
	<u>4,040</u>	<u>4,040</u>	<u>-</u>
Investments			
	42	42	28
	<u>42</u>	<u>42</u>	<u>28</u>
Other			
	51,581	51,581	58,575
	<u>51,581</u>	<u>51,581</u>	<u>58,575</u>
Total income and endowments	144,636	144,636	311,193
Expenditure on:			
Motor and travel costs			
Vehicles - Fuel	310	310	-
Vehicles - Repairs and maintenance	2,000	2,000	-
Travel and subsistence	952	952	14,445
	<u>3,262</u>	<u>3,262</u>	<u>14,445</u>
Premises costs			
Rent	9,984	9,984	300
Light, heat and power	22,318	22,318	20,434
Premises insurances	4,372	4,372	4,340
Other premises costs	226	226	500
	<u>36,900</u>	<u>36,900</u>	<u>25,574</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant & Machinery	-	-	-
Depreciation of Fixture & Fittings	-	-	-
Depreciation of	44,897	44,897	50,860
Bank charges	611	611	967
Equipment repairs and maintenance	4,852	4,852	-
Information and publications	550	550	-
Postage and couriers	270	270	-

THE ETERNAL SACRED ORDER OF CHERUBIM & SERAPHIM UK PROVINCE LTD

Detailed Statement of Financial Activities

Stationery and printing	155	155	489
Subscriptions	637	637	228
Sundry expenses	1,483	1,483	1,440
Telephone, fax and broadband	1,135	1,135	1,142
	<u>54,590</u>	<u>54,590</u>	<u>55,126</u>
Legal and professional costs			
Accountancy and bookkeeping	1,300	1,300	1,300
	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
Total of expenditure of other costs	<u>96,052</u>	<u>96,052</u>	<u>96,445</u>
Total expenditure	<u>96,052</u>	<u>96,052</u>	<u>96,445</u>
Net gains on investments	-	-	-
	<u>48,584</u>	<u>48,584</u>	<u>214,748</u>
Net income			
Net income before other gains/(losses)	<u>48,584</u>	<u>48,584</u>	<u>214,748</u>
Other Gains	-	-	-
Net movement in funds	<u>48,584</u>	<u>48,584</u>	<u>214,748</u>
Reconciliation of funds:			
Total funds brought forward	1,350,387	122,397	-
	<u>1,398,971</u>	<u>122,397</u>	<u>-</u>
Total funds carried forward	<u>1,398,971</u>	<u>122,397</u>	<u>1,521,368</u>
			<u>1,472,784</u>