

Scottish charity number: *SC011833*

St John's Church

Annual Report and Financial Statements
Year ended 31 December 2020

St John's Church

Contents of the Financial Statements *for the year ended 31 December 2020*

	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

St John's Church

Report of the Trustees for the year ended 31 December 2020

The Trustees present their annual report and financial statements for St John's Church for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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).

Objectives and activities

The purpose of St John's Church is to provide Christian services and pastoral care for its members and for the wider community of Linlithgow. We are a lively Christian church based in Linlithgow and made up of people from a variety of backgrounds and all ages.

Achievements and performance

As indicated in last year's report we have made structural changes and have changed to a SCIO in 2021 (see the Structure, Governance & Management section). Ross Morgan, Russell Shields, Andrew Clark and Heather Begarnie have joined the leadership team. Hazel Briton has stepped down from being an elder and a trustee. This has been a difficult year due to the restrictions placed on us by COVID-19. We met online for our church gathering on Sunday mornings but ran in person activities where restrictions allowed.

The new congregation in Bo'ness has been consolidated and is continuing to grow. We're working in partnership with St. Michael's to grow the church plant in the Springfield community of Linlithgow. Our children's ministry leader Lorraine Orr took up a new post with St. Michael's Church and was replaced by Briony Dick. The youth work has also undergone some staffing changes with sessional workers supporting Andy Clark whose role has expanded to help develop online services.

The Community Cafe, Men in Sheds and Sew Blessed have all developed as projects to bless the community.

The New Well was a project set up by St. John's to help meet the financial, mental health and housing needs in our community. It has now been set up as an independent charity.

As a church we want to see people flourish spiritually and physically through training opportunities. The Ignite 9 month discipleship course finished in May and has paused for the 2020/21 session due to the pandemic. In addition we have added learning streams, usually 6-8 week courses, exploring particular topics or Biblical books. This included 'The Prayer Course' and 'Theology 101'.

Our work and partnership with other local and national churches and charities continues to be effective and grow. This is evidenced by providing chaplaincy services for Linlithgow Rose FC, Bo'ness United FC, the Air Cadets and the Boys Brigade. Nationally we partner with the Evangelical Alliance, Scripture Union Scotland and the Scottish Network of Churches. We support Scripture Union groups in most local schools as well as their national activity centres. The Scottish Network partnership has proved particularly fruitful, enabling us to raise £17,800 in May to contribute to the building costs of a church and community centre in Possil Park, one of the most deprived areas of Glasgow.

St John's Church

Report of the Trustees for the year ended 31 December 2020

Financial review

Results for the year

The Accounts for the year are set out on pages 5 to 13. The Statement of Financial Activities on page 5 shows a net surplus for the year of £33,397 (2019: deficit of £25,998) and at 31 December 2020 our total funds were £163,275 (2019: £129,878). The Trustees have considered the potential risks and uncertainties in relation to the financial position of the charity in relation to Covid-19. The key risk relates to a reduction in donation income, with ongoing costs not being able to be met whilst retaining compliance with our Reserves Policy. Some costs have been lower in the interim period, for example no rental of premises for church services, and the financial position of the charity will continue to be monitored closely with action taken as required.

The Church's funds totalled £163,275 at the end of the year and are divided between restricted funds (£26,061) and unrestricted funds (£137,214). The amounts held within each of the restricted funds and their purposes are disclosed in Note 11 of the accounts.

Reserves

The Trustees have established a Reserves Policy whereby the unrestricted funds not committed to, or invested in, fixed assets should not be less than three months of the resources expended. At this level the Trustees feel that they would be able to continue the current activities of the charity in the unlikely event of a significant drop in funding. If the funds dropped below this level it would be necessary to consider how income could be increased or, alternatively, how expenditure could be reduced.

At 31 December 2020 we had a surplus of £52,359 over and above this level taking into account planned levels of expenditure in 2021.

Structure, governance and management

During 2020 the trust was a registered charity in Scotland, and was constituted under a trust deed. As disclosed in the prior year Trustee Report, the charity was in the process of setting up a SCIO and transferring across the assets and liabilities. The new SCIO (St John's Church Linlithgow, charity number SC050351) was registered on 31 July 2020 and following approval from OSCR, the assets and liabilities were transferred across on 1st July 2021.

The charity continues to be overseen and managed by Trustees, Elders and a Ministry Leadership Team. Trustees have legal duties and are responsible for governance, finance and related matters. They are appointed by agreement with existing Trustees and Elders in accordance with the Trustee Policy. The key role of Elders is to hear from God and to cultivate the vision, values and ongoing theological position of the church, and they are appointed following a period of evaluation prior to ratification by church members. The Ministry Leadership Team is responsible for the day to day workings of the church, ensuring that the activities of the church are run effectively and in line with the overall vision and strategy agreed by the Elders and Trustees.

Reference and administrative information

Previous charity name and registration number: Trustees of St John's Evangelical (known as St John's Church), SC011833

New charity name and registration number (from 1st July 2021): St John's Church Linlithgow, SC050351

Principal office address: St John's Church
Union Road
Linlithgow
EH49 7DY

St John's Church

Report of the Trustees for the year ended 31 December 2020

The Trustees who served during the year were as follows:

Trustees:

Chair	Stephen Pashley
Treasurer	Helen White (appointed 4 May 2020)
	Stuart Aitken (appointed 4 May 2020)
	Hazel Briton (resigned 1 February 2021)
	Audrey Couper (resigned 4 May 2020)
	Allan Goldie
	Chris Horne (appointed 18 August 2021)
	David McNinch
	Keith Short
	Alan Staff
	David Todd (resigned 4 May 2020)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards.

Charity law in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Signed on behalf of the Trustees

Stephen Pashley
Chair of the Trustees

..... August 2021

St John's Church

Report of the Independent Examiner to the Trustees for the year ended 31 December 2020

I report on the accounts of the church for the period ended 31 December 2020 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

David Rowe

Relevant professional qualification FCMA, CGMA
Rosyth Business Centre
KY11 2WX

Date: 2021

St John's Church

Statement of Financial Activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and endowments							
Donations and legacies	2	302,751	54,703	357,454	265,980	24,852	290,832
Income from trading activities	3	225	-	225	2,039	-	2,039
Income from investments	4	858	160	1,018	887	158	1,045
Total income and endowments		303,834	54,863	358,697	268,906	25,010	293,916
Expenditure							
Charitable activities	5	272,401	52,899	325,300	285,099	34,815	319,914
Total expenditure		272,401	52,899	325,300	285,099	34,815	319,914
Net income/(expenditure)		31,433	1,964	33,397	(16,193)	(9,805)	(25,998)
Transfers between funds	11	-	-	-	(201)	201	-
Net movement in funds		31,433	1,964	33,397	(16,394)	(9,604)	(25,998)
Total funds brought forward		105,781	24,097	129,878	122,175	33,701	155,876
Total funds carried forward		137,214	26,061	163,275	105,781	24,097	129,878
Represented by:							
Unrestricted funds	11	137,214	-	137,214	105,781	-	105,781
Restricted funds	11	-	26,061	26,061	-	24,097	24,097
Total funds		137,214	26,061	163,275	105,781	24,097	129,878

The notes on pages 7 to 13 form part of these financial statements.

St John's Church

Balance sheet

As at 31 December 2020

	Notes	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
		£	£	£	£	£	£
Fixed assets							
Tangible assets	8	3,353	-	3,353	2,800	-	2,800
Total fixed assets		3,353	-	3,353	2,800	-	2,800
Current assets							
Debtors	9	19,282	2,545	21,827	14,043	1,099	15,142
Cash at bank and in hand		122,188	26,878	149,066	95,220	23,098	118,318
Total current assets		141,470	29,423	170,893	109,263	24,197	133,460
Liabilities							
Creditors: falling due within one year	10	7,608	3,363	10,971	6,282	100	6,382
Net current assets		133,862	26,060	159,922	102,981	24,097	127,078
Total assets less current liabilities		137,215	26,060	163,275	105,781	24,097	129,878
Net assets		137,215	26,060	163,275	105,781	24,097	129,878
Funds of the charity							
Unrestricted funds	11	137,214	-	137,214	105,781	-	105,781
Restricted funds	11	-	26,061	26,061	-	24,097	24,097
Total charity funds		137,214	26,061	163,275	105,781	24,097	129,878

The financial statements on pages 5 to 13 were approved by the Trustees on 18 August 2021 and signed on their

Stephen Pashley
 Trustee

The notes on pages 7 to 13 form part of these financial statements.

St John's Church

Notes to the Financial Statements for the year ended 31 December 2020

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

St John's Church meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income including grants and donations are recognised when the Charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The Charity is exempt from Corporation Tax on its charitable activities and is not registered for VAT. Expenditure therefore includes any irrecoverable VAT.

Tangible fixed assets

All tangible fixed assets over £1,000 are capitalised and valued at historical cost. Depreciation is provided at the following percentages on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures & Fittings:	10%
Office Equipment:	20%
Computer Equipment:	33%

Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contribution payable in the year.

St John's Church

Notes to the Financial Statements for the year ended 31 December 2020

1. Accounting policies (continued)

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Transfers are made between funds where the church chooses to top up Restricted Funds from the General Fund, or where appropriate costs (e.g. staff and overhead costs) are apportioned to Restricted Funds to reflect support for the activities of these funds.

St John's Church

Notes to the financial statements

For the year ended 31 December 2020

2. Donations and legacies	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Individual donations - SO	174,229	676	174,905	175,357	442	175,799
Individual donations - one off	70,736	100	70,836	19,648	3,360	23,008
Service collections	3,769	40,064	43,833	12,714	16,975	29,689
Gift aid receivable	51,944	5,763	57,707	43,888	4,075	47,963
Event income	2,073	-	2,073	14,373	-	14,373
Grant income	-	8,100	8,100	-	-	-
	302,751	54,703	357,454	265,980	24,852	290,832
3. Income from trading activities	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Rental income	225	-	225	2,039	-	2,039
	225	-	225	2,039	-	2,039
4. Income from investments	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Bank interest	858	160	1,018	887	158	1,045
	858	160	1,018	887	158	1,045
5. Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Staff costs						
Gross Salaries	179,522	7,478	187,000	153,217	9,389	162,606
Employers NI	12,549	-	12,549	10,852	-	10,852
Pension Costs	10,472	-	10,472	9,837	-	9,837
Contractor Payments	2,105	8,182	10,287	2,210	4,604	6,814
Staff Expenses	1,483	184	1,667	6,604	163	6,767
Training & Development	1,574	1,458	3,032	4,995	1,395	6,390
	207,705	17,302	225,007	187,715	15,551	203,266
Overheads						
Rent	9,075	290	9,365	14,362	1,510	15,872
Repairs & Maintenance	2,937	-	2,937	4,280	-	4,280
Insurance	1,945	-	1,945	1,923	-	1,923
Utilities	4,688	-	4,688	4,365	-	4,365
Telephone/Internet	1,337	-	1,337	1,337	25	1,362
Office Costs	1,199	7	1,206	1,530	-	1,530
Computing	668	98	766	623	-	623
Comms, Media & Advertising	2,106	623	2,729	1,721	108	1,829
Catering & Cleaning	818	318	1,136	1,714	486	2,200
Depreciation	1,839	-	1,839	2,270	-	2,270
Professional Fees	2,683	-	2,683	1,418	-	1,418
Independent Examiners Fee	300	-	300	300	-	300
Bank Charges	545	48	593	283	61	344
Other General Expenses	1,563	811	2,374	1,648	404	2,052
	31,703	2,195	33,898	37,774	2,594	40,368

St John's Church

Notes to the financial statements

For the year ended 31 December 2020

5. Expenditure on charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Mission Costs						
Worship/PA	1,213	176	1,389	1,851	721	2,572
Youth & Children's Work	5,071	-	5,071	4,168	4,603	8,771
Other Mission Costs	2,228	675	2,903	4,540	2,334	6,874
Event Costs	762	-	762	16,708	-	16,708
Counselling	-	4,040	4,040	-	-	-
	<u>9,274</u>	<u>4,891</u>	<u>14,165</u>	<u>27,267</u>	<u>7,658</u>	<u>34,925</u>
Giving						
Overseas	5,404	-	5,404	6,652	450	7,102
UK	8,383	-	8,383	8,347	-	8,347
Linlithgow	8,249	2,923	11,172	8,294	-	8,294
Pastoral fellowship & gifts	1,683	25,588	27,271	9,050	8,562	17,612
	<u>23,719</u>	<u>28,511</u>	<u>52,230</u>	<u>32,343</u>	<u>9,012</u>	<u>41,355</u>
Total expenditure	<u>272,401</u>	<u>52,899</u>	<u>325,300</u>	<u>285,099</u>	<u>34,815</u>	<u>319,914</u>

Support costs have not been separately identified as the trustees consider there is only one

6. Staff numbers

The average number of staff during the year was 10 (2019: 9), including 6 (2019:5) who were part time staff. No employees were paid more than £60,000.

No accrual has been made for holiday pay at the year-end as amounts due are considered

7. Transactions with Trustees and Related Parties

Remuneration was paid to the following trustees under contracts of employment with the charity. Salaries, and any changes, are determined by the non-paid trustees.

	Salary £	Pension Contributions £	Total 2020 £	Total 2019 £
Keith Short	42,284	2,537	44,821	39,960
David Todd (to resignation in May 2020)	10,993	660	11,653	34,429
Stuart Aitken (from appointment in May 2020)	26,493	1,590	28,083	-
	<u>79,770</u>	<u>4,787</u>	<u>84,557</u>	<u>74,389</u>

In addition, expenses paid to all trustees in the year totalled £1,821 (2019: £5,461). These expenses were made up of amounts reimbursed to 3 (2019: 6) trustees and comprise travel expenses and other items purchased in the course of performing their roles for the charity.

The total amount of donations made by Trustees to the charity during the period was £28,860 (2019: £21,964). There were no conditions attached to any of the donations received with the exception of certain donations being allocated to Restricted Funds.

The Church Administrator is the wife of a Trustee of the charity and is paid under a contract of employment with the charity. Her remuneration is not determined by the Trustee who is her husband, and comprised a salary and pension contributions of £13,362 (2019: £10,192).

Other than disclosed above, there were no further transactions with any of the trustees.

St John's Church

Notes to the financial statements

For the year ended 31 December 2020

8. Tangible fixed assets

	Fixtures & Fittings £	Other Equipment £	Computer Equipment £	Total £
Cost				
At 1 January 2020	16,646	19,322	21,420	57,388
Additions	-	998	1,394	2,392
Disposals	(16,446)	(16,067)	(13,021)	(45,534)
At 31 December 2020	200	4,253	9,793	14,246
Depreciation				
At 1 January 2020	16,528	18,724	19,336	54,588
Charge for year	20	277	1,542	1,839
Eliminated on disposal	(16,446)	(16,067)	(13,021)	(45,534)
At 31 December 2020	102	2,934	7,857	10,893
Net book value				
At 31 December 2020	98	1,319	1,936	3,353
At 31 December 2019	118	598	2,084	2,800

The church still owns and maintains the original church building (a listed property) on Union Road, Linlithgow, but it has been too small to use for Sunday morning services since the 1990's when the congregation increased. The historical cost of the building is unknown but it is insured at a replacement value of £1,000,000. A valuation was carried out in Mar 2021 which valued the building at approximately £95,000.

9. Debtors

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Gift aid recoverable	18,484	2,545	21,029	12,423	1,099	13,522
Other debtors	798	-	798	1,620	-	1,620
	19,282	2,545	21,827	14,043	1,099	15,142

10. Creditors: falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Accruals and deferred income	1,784	3,363	5,147	1,650	100	1,750
Taxation and social security	5,112	-	5,112	4,058	-	4,058
Other Creditors	712	-	712	574	-	574
	7,608	3,363	10,971	6,282	100	6,382

11. Funds movements - current year

	Balance at 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 Dec 2020 £
Unrestricted funds					
General fund	105,781	303,834	272,401	-	137,214
Total unrestricted funds	105,781	303,834	272,401	-	137,214

St John's Church

Notes to the financial statements

For the year ended 31 December 2020

11. Funds movements - current year (continued)

Restricted funds

The New Well fund	1,560	13,710	15,270	-	-
Church Planting fund	-	5,568	5,568	-	-
Specific Collections fund	-	29,843	24,620	-	5,223
Bathgate Baptist Church fund	19,863	159	-	-	20,022
Training fund	1,287	5,223	6,510	-	-
Café fund	1,387	360	931	-	816
Total restricted funds	24,097	54,863	52,899	-	26,061

Total funds

129,878	358,697	325,300	-	163,275
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Funds movements - prior year

	Balance at 1 Jan 2019	Income	Expenditure	Transfers	Balance at 31 Dec 2019
	£	£	£	£	£
Unrestricted funds					
General fund	122,175	268,906	285,099	(201)	105,781
Total unrestricted funds	122,175	268,906	285,099	(201)	105,781
Restricted funds					
The New Well fund	4,310	6,545	9,295	-	1,560
Church Planting fund	6,380	2,964	9,344	-	-
Specific Collections fund	1,325	11,826	13,352	201	-
Bathgate Baptist Church fund	19,705	158	-	-	19,863
Training fund	-	1,959	672	-	1,287
Café fund	1,981	1,558	2,152	-	1,387
Total restricted funds	33,701	25,010	34,815	201	24,097
Total funds	155,876	293,916	319,914	-	129,878

Explanation of funds

Unrestricted funds:

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

Restricted funds:

The *New Well fund* represents funds for the establishment of the New Well charity. The charity is now established and all money transferred over to them.

The *Church Planting fund* represents funds to support church planting activity.

The *Specific Collections fund* represents income given to the church for onward donation.

The *Bathgate Baptist Church fund* represents funds held under a memorandum of understanding with Baptist Union of Scotland, held for future Christian work in Bathgate. The memorandum expires in 2027.

The *Training fund* represents funds specifically given towards training within the church family.

The *Café fund* represents money raised by the Community café with the surplus distributed to other charities.

St John's Church

Notes to the financial statements

For the year ended 31 December 2020

12. Operating lease commitments

At 31 December 2020, the Charity had commitments in relation to an operating lease on the photocopier until March 2021. The commitments under this lease are as follows:

	2020
	£
Operating lease commitments due:	
- not later than one year	48
- later than one year and not later than five years	0
	<hr/>
	48
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