

Forth Valley Methodist Circuit

Scotland · Charity number SC037950

Details

Status	Removed
Legal form	Unincorporated association
Registered	2007-03-15
Removed	2026-03-26
Register	View on the OSCR register

Contact

Address	25 Nicolson Square Edinburgh EH8 9BX
Website	www.forthvalleycircuit.org.uk/

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Circuit, in accordance with procedures for, and priorities set by, The Methodist Church, provides appropriate support towards the advancement of religion in the area comprising The City of Edinburgh, Fife, East Lothian and Livingston in West Lothian, extending to Stirling and Falkirk. Such support includes the stationing and housing of Ministers, assistance with administrative needs, stewardship and maintenance of manse properties owned by The Methodist Church, guidance for Church Councils in the Circuit, and consideration for assistance to relevant, worthy and deserving bodies within the local area. The Circuit acts within guidelines set by the Scotland District of The Methodist Church. The Circuit ensures that terms and conditions arising from relevant legislation and statutory demands are applied as necessary. In 2023/24 the Forth Valley Methodist Circuit resolved to amalgamate with other Circuits to form a single Scotland Circuit from 1st September 2025.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of-the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-

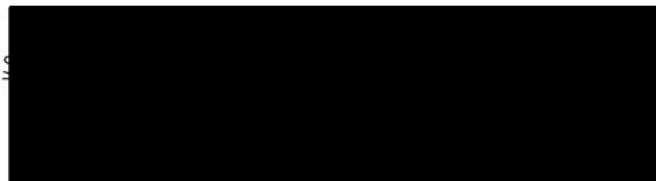
Linked charities

- Granton United Church (Methodist and United Reformed) (SC012023)

Forth Valley Methodist Circuit

Scotland - Charity number SC037950

Accounts




FORTH VALLEY METHODIST CIRCUIT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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The Trustees have pleasure in presenting their report for the year ended 31 August 2024.

Reference and administrative information:

Charity name: Forth Valley Methodist Circuit
Charity registration number: SC037950
Methodist Circuit reference number: 31/1
Circuit Office address: 

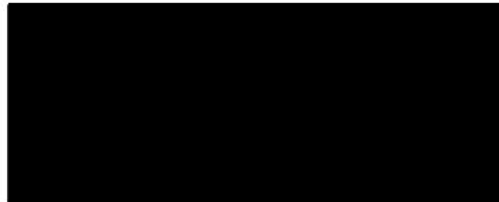
Forth Valley Circuit was formed by the merger of Central Scotland Circuit (SC037956) with Edinburgh and Forth Circuit (SC037950), renamed in May 2018.

Trustees:

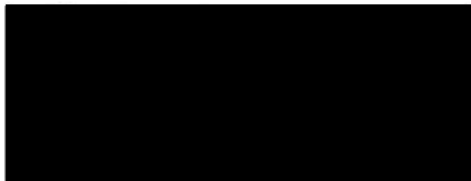
The Trustees of the Circuit are known as the Circuit Meeting. Members of the Circuit Meeting are Managing Trustees for Methodist properties within the Forth Valley Methodist Circuit boundary. Trustees serving during the year and up to the date of this Report are listed at Annex A.

Principal Office Bearers:

Superintendent Minister:
Circuit Secretary:
Circuit Treasurer:



Independent examiner:



Bankers:

Royal Bank of Scotland plc
30 Nicolson Street
Edinburgh, EH8 9DL

Central Finance Board of the Methodist Church
9 Bonhill Street
London, EC2A 4PE

The Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester, M1 1JQ

Governing document:

The Church is administered in accordance with the Constitutional Practice and Discipline of the Methodist Church.

Recruitment and appointment of Trustees:

Members of the Circuit Meeting are the Charity Trustees. The Trustees comprise all serving Methodist Ministers within the area covered by the Circuit, representatives nominated by the Methodist Churches within the area, and nominees of special interests within Methodism.

Organisational structure:

The Superintendent Minister is the Chairman of the Circuit Meeting. The Circuit Trustees meet at least two times a year. Whilst governance lies with the Circuit Meeting, advancement and direction is initiated by the Circuit Leadership Team, headed by the Superintendent Minister and comprising all Ministers in Appointment and Circuit Stewards. The Circuit Leadership Team meets at least four times a year.

Objectives and activities:

The Circuit, in accordance with procedures for, and priorities set by, The Methodist Church, provides appropriate support towards the advancement of religion in the area comprising The City of Edinburgh, Fife, East Lothian and Livingston in West Lothian, extending to Stirling and Falkirk.

Such support includes the stationing and housing of Ministers, assistance with administrative needs, stewardship and maintenance of manse properties owned by The Methodist Church, guidance for Church Councils in the Circuit, and consideration for assistance to relevant, worthy and deserving bodies within the local area. The Circuit acts within guidelines set by the Scotland District of The Methodist Church. The Circuit ensures that terms and conditions arising from relevant legislation and statutory demands are applied as necessary.

In 2023/24 the Forth Valley Methodist Circuit resolved to amalgamate with other Circuits to form a single Scotland Circuit from 1st September 2025.

Achievements and performance:

All the foregoing activities have continued to be pursued during the financial year.

The Forth Valley Circuit has continued to use on-line and hybrid platforms for meetings and worship. Now that these platforms are established, they will continue to be used and will indeed lessen the Circuit's carbon footprint.

The number of ministerial staff in 2023/24 is three presbyters and one probationer deacon. Together with lay staff and volunteers, the worship, pastoral and missional life of the Circuit has continued in responsible, creative and appropriate ways. The quality, quantity and viability of manses and places of worship are regularly under review.

Where appropriate, churches have been supported to develop their community engagement through development and use of their building, and to improve their eco-status. This has included the approval of grant funding to supplement churches' own fundraising and grant applications.

Ecumenical links with other churches in the Circuit at Dunbar, Grahamston, Granton, Livingston and Rosyth have continued and are well established. Ecumenical relations with other denominations across the Circuit continue to be developed including where the Circuit is not involved in a formal Local Ecumenical Partnership. Ecumenical Chaplaincy work is being developed at universities in Edinburgh and at Stirling University. Interfaith Relations are fostered through the involvement of one of our ministers in Edinburgh Interfaith Association and the promotion of initiatives from Interfaith Scotland.

Financial review:

The principal source of income is the annual assessments levied on member churches.

The Circuit continued support to provide for ministers and lay employees whilst contributing to the wider activities. The Circuit can sustain future commitments.

Reserves policy:

A reserve is an unspent pool of money for which no particular purpose has been identified for the time being. This is in addition to money prudently set aside for known future expenditure. At 31st August 2024 the Circuit's reserves (by this definition) stood at £253,932 plus designated funds.

The Circuit Meeting (Trustees) have identified three main reasons for holding reserves:

1. As prudent provision for unknown future expenditure (e.g. unexpected deterioration of some part of the manse properties and church buildings).
2. As prudent provision against unexpected loss or reduction of income.
3. As a strategic financial resource to "pump prime" new initiatives in fulfilment of the Circuit's objectives over the next three years, which include establishment of diaconal ministry, support for youth work and church development.

Risk Assessment:

The Trustees have conducted a review of the major risks to which the Circuit assets are exposed, and systems have been established to mitigate these risks.

Taxation:

The Circuit is a charity and is recognised as such by HM Revenue and Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

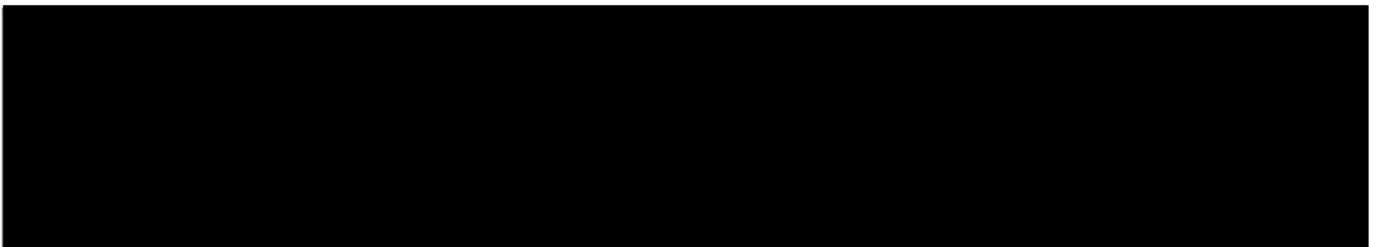
Statement of Trustees' responsibilities:

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the situation of the charity and its financial activities for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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; and 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 financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at their meeting on 20th March 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS TO 31 AUGUST 2024

To the Trustees of Forth Valley Methodist Circuit

I report on the financial statements of Forth Valley Methodist Circuit ("The Circuit") for the year ended 31 August 2024 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and Independent 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 Trustees consider that the audit requirement Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the Act and to state whether or not 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 any 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

During my examination no matter has come to my attention –

- 1) which give me reasonable cause to believe that in any material respect the requirements:
 - a. 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
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulation (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.

Date: 16.6.25

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted funds	General Account	Manses Fund	Designated funds	Circuit Model Trust	Property Valuation	Budget 2024	TOTAL 2024	Budget vs Actuals	TOTAL 2023
Note	£	£	£	£	£	£	£	£	£	£
Income										
A Assessments	251,330	251,330	-	-	-	-	291,528	251,330	40,198	264,232
B Property	40,652	40,652	-	34,803	34,803	-	1,005,400	75,455	929,945	113,787
C Grants & Miscellaneous	23,587	21,710	1,876	12,662	12,662	-	35,500	36,249	(749)	2,328
D Other Income	467	467	-	-	-	-	-	467	(467)	-
Unapplied Cash Payment Income	-	-	-	-	-	-	-	-	0	-
Total income	316,036	314,159	1,876	47,465	47,465	-	1,332,428	363,501	968,927	-
Expenses										
A Ministerial (inc stipends etc)	133,456	133,456	-	-	-	-	135,523	133,456	2,066	159,410
B Other Staffing Payroll	63,363	63,363	-	-	-	-	61,757	63,363	(1,605)	25,927
C Travel	7,845	7,845	-	-	-	-	5,750	7,845	(2,095)	4,398
D General Expenses	5,594	5,594	-	-	-	-	6,750	5,594	1,156	7,751
E Affiliations	55,146	55,146	-	-	-	-	72,829	55,146	17,683	77,077
F Property	96,451	96,451	-	905,166	2,166	903,000	1,062,760	1,001,617	61,143	91,743
G Other Expenses	7,214	7,214	-	13,487	13,487	-	18,676	20,701	(2,025)	6,162
Unapplied Cash Bill Payment Expenditure	(92,627)	(92,627)	-	-	-	-	-	(92,627)	92,627	-
Total expenses	276,441	276,441	-	918,653	15,653	903,000	1,364,045	1,195,094	168,950	372,468
Net income (expenditure) before transfers and unrealised gains	39,595	37,718	1,876	(871,188)	31,812	(903,000)	(31,617)	(831,593)		10,878
Transfers between funds	56,779	56,928	(149)	(114,084)	(114,084)		-	(57,305)		-
Reconciliation Discrepancies	(5,000)		(5,000)	-			-	(5,000)		3,174
Net income before revaluation	91,374	94,646	(3,272)	(985,272)	(82,272)	(903,000)	(31,617)	(893,898)		14,052
Unrealised loss on revaluation of properties & contents	-	-	-	-	-	-	-	-		-
Net movement in funds and surplus (deficit) for the year	91,374	94,646	(3,272)	(985,272)	(82,272)	(903,000)	(31,617)	(893,898)		14,052
Balance at Friday 1 September 2023	162,559	125,600	36,959	3,105,053	302,125	2,802,929	3,267,612	3,267,612		2,282,175
Balance at Saturday 31 August 2024	253,932	220,246	33,686	2,119,781	219,853	1,899,929	3,235,995	2,373,714		

As at: Saturday 31 August 2024

BALANCE SHEET AS AT 31 AUGUST 2024

**STATEMENT OF FINANCIAL ACTIVITIES
BALANCE SHEET AS AT 31 AUGUST 2024**

	Unrestricted funds	General Account	Manses Fund	Designated funds	Circuit Model Trust	Property Valuation	TOTAL 2024	TOTAL 2023	Movement	
Note	£	£	£	£	£	£	£	£		
Fixed assets:										
Manse properties and contents	14	-	-	1,899,929	-	1,899,929	1,899,929	1,832,929	67,000	
		-	-	1,899,929	-	1,899,929	1,899,929	1,832,929	67,000	
Current assets:										
Prepayments and accrued income		39,111	-	-	-	-	39,111	5,495	33,616	
Loans to Churches in Circuit	16	10,630	-	-	-	-	10,630	-	10,630	
Cash at Bank		225,531	33,686	219,853	219,853	-	445,384	497,883	(52,499)	
		275,273	241,586	33,686	219,853	219,853	495,125	503,378	(8,253)	
Liabilities:										
Accruals due within one year	15	21,340	21,340	-	-	-	21,340	4,080	17,260	
Net current assets		253,932	220,246	33,686	219,853	219,853	473,785	463,298	10,487	
Total assets less liabilities	18	253,932	220,246	33,686	2,119,781	219,853	1,899,929	2,373,714	3,267,612	(893,898)
Total funds at Saturday 31 August 2024	18	253,932	220,246	33,686	2,119,781	219,853	1,899,929	2,373,714		

As at: Saturday 31 August 2024

NOTES TO THE ACCOUNTS - 31 AUGUST 2024

1. Accounting policies:

The principal accounting policies, which have been applied consistently in the current and preceding years in dealing with items which are material to the accounts, are set out below.

Basis of accounting:

The accounts are prepared in accordance with applicable accounting standards and under the historical cost convention as modified to reflect the inclusion of manse properties at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds:

Funds are classified as either designated funds or unrestricted, defined as follows.

Designated funds are subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes but still within the wider objects of the Circuit.

Unrestricted funds are expended at the discretion of the Trustees in furtherance of the objects of the Circuit. If parts of the unrestricted funds are earmarked at the Trustees' discretion for a particular purpose they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Up to 2011, certain funds were restricted but reclassified by the Methodist Church as unrestricted; the Circuit deems the Model Trust and Property as designated funds.

Incoming resources:

All donations and gifts are included within incoming resources under either unrestricted or designated funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty.

Resources expended:

Expenditure is recognised on an accruals basis as the liability is incurred.

Valuation of manse properties and contents:

The Trustees revised values of manse properties, two of which were acquired many years ago, at their estimated market values. Reasonable estimates have been applied appropriate to properties of the size, type and location of each manse. It was not considered beneficial to incur the costs of professional valuations. The cost of furnishings and equipment is charged in full against income in the year of purchase.

Depreciation:

No provision is made for depreciation of manse properties and contents, on the basis that (a) the estimated useful economic lives of these assets, with proper annual attention to maintenance, repairs and renewals, is in excess of 50 years; and (b) the annual depreciation charge would therefore be immaterial.

Taxation:

Forth Valley Methodist Circuit is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The Circuit is not VAT-registered, and resources expended include irrecoverable input VAT.

	Unrestricted	Designated	2024 TOTAL	2023 TOTAL
	£	£	£	£
2. Donations & Legacies received				
Donations	118	-	118	1,255
	118	-	118	1,255
3. Grants received				
Livingston United Parish Church	-	-	-	-
Methodist & District Funds	-	-	-	-
	-	-	-	-
4. Investment income				
Interest on funds in -				
TMCP Trustees Interest Fund	-	12,662	12,662	9,215
Central Finance Board Deposits	23,796	-	23,796	27,215
Bank accounts	-	-	-	-
	23,796	12,662	36,458	36,429
	23,914	12,662	36,577	37,684
5. Ministerial Costs:				
Ministry General	(666)	-	(666)	(151)
Apprenticeship Levy	(575)	-	(575)	(557)
Circuit Addition	(776)	-	(776)	(704)
National Insurance	(11,621)	-	(11,621)	(10,312)
Pension Contributions	(34,167)	-	(34,167)	(30,399)
Stipends	(116,655)	-	(116,655)	(105,996)
Superintendent Allowance	(3,163)	-	(3,163)	(2,468)
Preaching Fees	-	-	-	-
Relocation Expenses	-	-	-	(9,201)
Training, inc Local Preachers	-	-	-	(1,019)
	(167,623)	-	(167,623)	(160,806)
The average number of employees during the year, calculated on the basis of a head count, and including part-time employees, was as follows:			Four	<i>Five</i>
<i>Ministers' stipends are paid in accordance with a national stipend scale.</i>				
6. Manses Council Tax, insurance and maintenance:				
Council TAX	(12,599)	-	(12,599)	(13,942)
Insurance, buildings & contents	(3,212)	-	(3,212)	(6,518)
Management Fees	(4,657)	-	(4,657)	(974,946)
MCA Loan Fees	(43,584)	-	(43,584)	(15,649)
Property Purchase	-	-	-	-
Property reviews & surveys	-	-	-	(3,720)
Purchases / Sales	-	-	-	-
Recuperative Year (Recharged)	(132)	-	(132)	(1,364)
Rental of property	(7,800)	-	(7,800)	(8,094)
Repairs & Maintenance	(20,517)	-	(20,517)	(35,779)
Utilities	(3,950)	-	(3,950)	(1,669)
	(96,451)	-	(96,451)	(1,061,680)
7. Affiliations				
District Advance Fund	-	-	-	-
District Expenses Fund	(11,106)	-	(11,106)	(12,560)
Methodist Church Fund	(44,040)	-	(44,040)	(42,448)
Methodist Property Fund	-	-	-	-
Relief & Extension Fund	-	-	-	-
Assessments to LEPs	-	-	-	-
	(55,146)	-	(55,146)	(55,008)

	Unrestricted	Designated	2024 TOTAL	2023 TOTAL
8. Grants and donations payable				
St Anne's Church, Dunbar	(3,000)	-	(3,000)	(3,000)
Others	(2,500)	-	(2,500)	(3,664)
	(5,500)	-	(5,500)	(6,664)
9. General Expenses (Admin)				
Stationery, printing, etc	(1,137)	-	(1,137)	(473)
Communication	(2,264)	-	(2,264)	(5,136)
Publications and material	(790)	-	(790)	(1,137)
Equipment and sundry costs	(1,403)	-	(1,403)	(243)
	(5,594)	-	(5,594)	(6,989)
Circuit Administrator	(29,196)	-	(29,196)	(27,015)
	(34,789)	-	(34,789)	(34,004)
10. Governance costs				
Online Banking fees	(288)	-	(288)	(303)
Debtors/Creditors	(202)	-	(202)	(185)
Trustee Fund management	-	(13,487)	(13,487)	(13,906)
	(490)	(13,487)	(13,977)	(14,394)
Examination & Accounting fees	(1,224)	-	(1,224)	(1,176)
	(1,714)	(13,487)	(15,201)	(15,570)
11. Revaluation of manse properties				
Unrealised gain (loss) on revaluation of properties based on Trustees' estimate	-	-	-	-

12. Retirement benefits

The Circuit is a member of a national defined benefits scheme for ministers, operated by the Methodist Church. The charge in these accounts represents the contributions payable in respect of ministers' service in the financial year.

A National Pension Scheme is in place for Lay Employee(s), with contributions from both Circuit and Lay Employee(s) made.

13. Trustees' remuneration and expenses

No Trustee nor any close relation of any Trustee had any personal interest in any contract or transaction entered into, by the Circuit during the year.

	2024	2023
Number of Trustees' affected	5	5
Trustees' Remuneration	(5,749)	(4,657)

14. Tangible fixed assets - Manse properties and contents:

The legal title to the manse properties is vested jointly in the Trustees for Methodist Church purposes as custodian trustees and in Circuit Meeting members as Managing Trustees.

	2024	2023
At cost or valuation:		
At start of year	2,802,929	1,832,929
Disposal during the year	(903,000)	-
Purchase during year	-	970,000
Revaluation of properties and contents at end of year	-	-
Cost or valuation at end of year	1,899,929	2,802,929
Note: Insured values (reinstatement cost basis)		
Manses	2,338,515	2,211,252
Churches (Cockenzie)	400,670	1,446,272
Contents	92,506	96,697

15. Creditors

Amounts falling due within one year:

Taxes payable to HMRC	429	-	429	404
MCA Loan 01239	-	-	-	380,000
MCA Loan 01242	-	-	-	610,000
Pensions	4,936	-	4,936	1,886
Advance funds for projects	-	-	-	5,627
Accrued expenditure, other creditors	15,975	-	15,975	1,134
	21,340	-	21,340	999,050

	Unrestricted	Designated	2024 TOTAL	2023 TOTAL
16. Loans to Churches in Circuit				
Rosyth Methodist Church	-	-	-	(10,630)
	-	-	-	(10,630)
17. Analysis of net assets by funds:				
Fixed assets	-	1,899,929	1,899,929	2,802,929
Current assets	275,273	219,853	495,125	521,458
(Current liabilities)	(21,340)	-	(21,340)	(999,050)
	253,932	2,119,781	2,373,714	2,325,337

18. Summary of fund movements - Financial Year

Fund name	at 1 Sep 23	Incoming resources	Outgoing resources	Inter-fund transfers	Gain (loss)	2024
	£	£	£	£	£	This year
Unrestricted funds:						
General Fund	125,600	314,159	(276,441)	56,928	-	220,246
Manses Fund	36,959	1,876	-	(149)	(5,000)	33,686
	162,559	316,036	(276,441)	56,779	(5,000)	253,932
Designated funds:						
TMCP (Model Trust)	302,125	47,465	(15,653)	(114,084)	-	219,853
Property Fund	2,802,929	-	(903,000)	-	-	1,899,929
	3,105,053	47,465	(918,653)	(114,084)	-	2,119,781
Total funds	3,267,612	363,501	(1,195,094)	(57,305)	(5,000)	2,373,714

The **General Fund** is used at the Trustees' discretion to meet ministerial stipends and other day to day running costs.

The **Manses Fund** is primarily for the upkeep of manses.

The **Circuit Model Trust** (previously Advance Fund) was primarily for property transactions, but from 2011 was released from Restricted status to Designated. The Circuit Meeting (Trustees) control all financial transactions of the Model Trust and sets local policy. Model Trust values include the Margaret Batty Bequest and a residual trust from Ground Rent.

The **Property Fund** represents the book value of the Circuit's manse properties, at cost or valuation.

18. Contingent asset

No Contingent Assets exist

19. Contingent liability

Grants received from The Relief and Extension Fund for Scotland are repayable when the property is sold. During 2013 the Circuit assumed responsibility for Cockenzie Church, with a contingent liability of £16,295, refundable from the proceeds of eventual sale. The Circuit does not recognise any further liability to the Relief and Extension Fund.

20. Related party transactions

The members of the Circuit Meeting, being members of the constituent Churches within the Circuit, are related parties as far as these financial statements are concerned. There were no transactions during the year with related parties that require special disclosure.

21. Ultimate controlling party

The Trustees for Methodist Church Purposes, as custodian trustees for all Church and Circuit assets, must be regarded as the ultimate controlling party.

**ANNEX A - LIST OF TRUSTEES IN OFFICE IN YEAR
FROM 1 SEPTEMBER 2023 TO 31 AUGUST 2024**

