

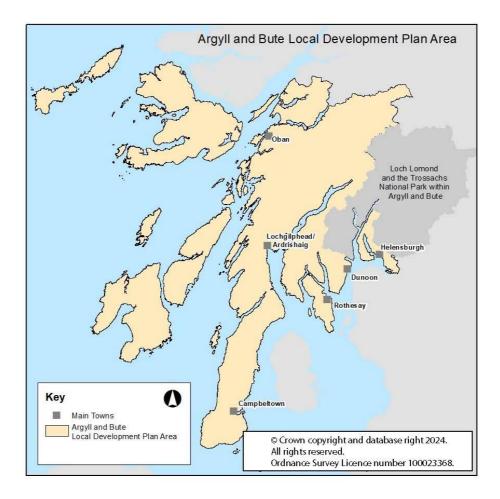
DRAFT DEVELOPMENT PLAN SCHEME MARCH 2024

> Argyll and Bute Local Development Plan 3



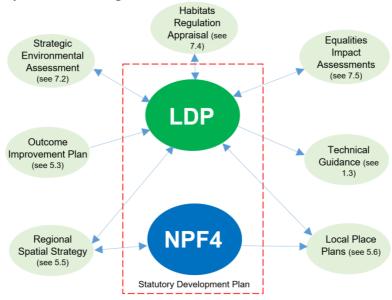
ARGYLL AND BUTE LOCAL DEVELOPMENT PLAN 3: DEVELOPMENT PLAN SCHEME

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1.0 WHAT IS A DEVELOPMENT PLAN?

- 1.1 Development Plans set out a spatial strategy to promote development, and guides decisions on applications for planning permission in line with that strategy. The statutory Development Plan comprises the <u>National Planning</u> <u>Framework 4 (NPF4)</u> (which is prepared by Scottish Ministers for the whole of Scotland) and the Local Development Plan (which is prepared by the Local Authority). The statutory Development Plan is informed by a non-statutory Regional Spatial Strategies (long term strategies for strategic development of the area) and Local Place Plans (community-led plans).
- 1.2 Argyll and Bute Council, as the planning authority for its area (excluding the Loch Lomond and Trossachs National Park) has a statutory duty under the <u>Town and Country Planning (Scotland) Act 1997</u> as amended by the <u>Planning (Scotland) Act 2019</u>, to prepare a Local Development Plan (LDP) for the area at intervals of no more than 10 years.
- 1.3 LDP2 is expected to be adopted in February or March 2024 and along with the NPF4, makes up the statutory Development Plan. The statutory Development Plan may supported by Supplementary Guidance and/or non-statutory Technical Guidance which would be material considerations. Together, these documents form the basis for planning decisions to ensure the right development happens in the right place.
- **1.4** We are now in the early preparation stages of LDP3 which should be prepared within 5 years of adoption of LDP2. Section 9 sets out how we aim to achieve this, with adoption of LDP3 proposed for 2029.



Development Plan Diagram

2.0 WHAT IS A DEVELOPMENT PLAN SCHEME?

- 2.1 A Development Plan Scheme (DPS) tells you about the preparation of a Local Development Plan.
- 2.2 Whether you are a resident, landowner, developer, community representative, agent or public body, your input into the process is vital. The DPS aims to provide you with an easy to use guide as to when, where and how you can engage in the preparation process for the Local Development Plan.
- 2.3 This DPS covers the preparation process for the Argyll and Bute Local Development Plan 3 (LDP3). LDP3 will cover the whole of Argyll and Bute except for the area in the Loch Lomond and the Trossachs National Park, which is a separate planning authority.
- 2.4 The DPS also includes what is involved at each stage of preparation or review, and a Participation Statement in section 8 which outlines when consultation is likely to take place, with whom and its likely form, including the steps to be taken to involve the public.
- 2.5 The DPS includes a timetable in section 10 of when we intend to reach key stages of LDP3. These include:
 - Publication of the Evidence Report
 - Publication of the Proposed LDP3
 - Submission of the Proposed LDP3 to the Scottish Ministers
 - Expected adoption of LDP3
- 2.6 This is the first DPS setting out the programme for preparing and reviewing LDP3, which will be updated annually, taking into account ongoing stakeholder feedback on the Participation Statement.
- 2.7 We will update the DPS on at least an annual basis to reflect the progress of the preparation of LDP3.

3.0 CURRENT LOCAL DEVELOPMENT PLAN (LDP2)

3.1 The current Local Development Plan (LDP2) is expected to be adopted in February or March 2024. Although new arrangements were in place prior to the adoption of this Plan (see section 4), under section 4 of the Planning (Scotland) Act 2019 (Commencement No. 12 and Saving and Transitional Provisions) Regulations 2023, LDP2 was able to progress under the old system in terms of requirements in these Regulations on their form and content, preparation, publication and publicity, Examination and monitoring.

- 3.2 LDP2 aligns with NPF4 as has been assured through the Examination process and final modifications prior to its adoption. This will be accompanied by an Action Programme within 3 months of adoption. The Action Programme sets out how the policies and proposals are to be delivered. It must be published by the Council within 3 months of adoption of LDP2 and is to be reviewed every 2 years.
- 3.3 LDP2 will be supported by additional non-statutory technical notes to assist with the delivery of the policies.
- 3.4 Strategies and Frameworks have been identified as commitments to be carried out during the lifetime of LDP2 which will feed into the preparation of LDP3. These include Strategic Development Frameworks for each of Oban, Helensburgh and Lomond (including a Green Belt review), Bowmore and Tobermory as well as an updated Foresty and Woodland Strategy.

4.0 NEW LOCAL DEVELOPMENT PLAN ARRANGEMENTS

- 4.1 The Planning (Scotland) Act 2019 was passed by the Scottish Parliament in June 2019 which has amended the Town and Country Planning (Scotland) Act 1997. The 2019 Act introduced the NPF4 as part of the Development Plan and has introduced changes to how Local Development Plans are prepared.
- 4.2 The LDP preparation is split into three distinct parts:
 - Evidence Gathering includes the requirement to prepare an "Evidence Report" following the gathering and collation of data and information which is assessed by Scottish Ministers at a Gate Check.
 - Plan Preparation draws on the Evidence Report as well as early engagement to prepare a proposed LDP including a spatial strategy.
 - Delivery is a key stage which, following the adoption and publication of the LDP, requires ongoing monitoring the impacts of policies and proposals.
- 4.3 Further information of what is involved in each step of this process as well as when we intend to undertake each step, is detailed within Section 6 and our indicative LDP3 Timeline at Section 10.

5.0 INFLUENCES OF PLAN DEVELOPMENT

- 5.1 There are a wide range of factors that need to be taken into consideration in the preparation of a new Local Development Plan. The main ones are set out below:
- 5.2 National Planning context Local Development Plans are influenced by a number of statutory requirements with the main Acts being the Town and Country Planning (Scotland) Act 119 as amended by the Planning (Scotland) Act 2019, and the Planning etc. (Scotland) Act 2006. At national level the Scottish Government has published the National Planning Framework 4 (NPF4) which forms part of the statutory Development Plan. Planning Authorities are required to take into account the NPF4 in the preparation of an LDP.
- 5.3 Argyll and Bute Outcome Improvement Plan Local Development Plans are also influenced by a range of other plans, strategies and policies, in particular for Argyll and Bute the Outcome Improvement Plan (formerly Single Outcome Agreement) which is viewed as the overarching governing document. This is prepared jointly by the Council and other Community Planning partners and establishes the overarching policies and actions for the management of Argyll and Bute. It has an outcome focused approach and ensures that the Community Planning Partnership's aims are delivered in an integrated manner and aligned with Scottish Government outcomes.
- 5.4 The policies and actions with development and land use implications of the Outcome Improvement Plan are reflected in the current Local Development Plan (LDP2) and will be reflected in LDP3. The Action Programme that accompanies LDP2 sets out how the Council proposes to implement the Plan. The Action Programme has been renamed the Delivery Programme under the new Regulations and will be published within 3 months of adoption of LDP3.
- 5.5 All planning authorities, either individually or working jointly with other authorities, are required to prepare a **Regional Spatial Strategy** (RSS). This does not form part of the Statutory Development Plan however planning authorities must have regard to any adopted RSS's when preparing an LDP. An Indicative Regional Spatial Strategy (iRSS) was prepared by Argyll and Bute Council in 2020 which provided Scottish Ministers input into their preparation of the NPF4. Regulation regarding preparation of RSS is awaited from the Scottish Government.
- 5.6 Local Place Plans (LPP's) are community-led plans setting out proposals for the development and use of land. Communities must have regard to the NPF4 and LDP (and any locality plan if applicable). LPP's do not form part of the statutory Development Plan however planning authorities must have regard for LPP's when preparing an LDP. Valid Local Place Plans will be registered by the planning authority and made available online.

- 5.7 **Self-build** housing is where an individual (or individuals) commissions or is personally involved in the design and construction of a dwellinghouse as their main residence. Understanding the demand for self-build housing is important for the evidence base for the preparation of LDP3. Argyll and Bute Council are required to prepare and maintain a list of persons who have registered an interest with the intention of acquiring land for self-build. It is intended that information about this Self-build Register should be available from around June 2024.
- 5.8 **Local Authority and its Partners** Argyll and Bute Council has the statutory responsibility for planning in the Council area, excluding the Loch Lomond and Trossachs National Park where the Park Authority controls the planning function. It is important that all the relevant services within the Council (for example Economic Development, Roads and Amenity Services and Education) are fully engaged in the Plan preparation as they are integral to delivery of the LDP3 strategy and aims. LDP3 will also be influenced by the priorities of other stakeholders as set out in their own strategies and programmes. The stakeholders include key agencies, which (as set out in Regulation 25) are Historic Environment Scotland; Nature Scot; Scottish Environmental Protection Agency; Scottish Water; Scottish Enterprise; Highland and Island Enterprise; Regional Transport Partnerships; Crofting Commission; and Health Boards. The Scottish Government also require the following bodies to have the same level of involvement in the Local Development Plan process: Transport Scotland; Scottish Forestry; Marine Scotland; and any Regional Marine Planning Partnerships. Neighbouring authorities are also consulted throughout the LDP3 process.
 - 5.9 **Communities** The input of local communities is very important. The aspirations of local communities are communicated in a number of ways, including through formal documents such as Community Plans and via their Community Councils, Community Development Trusts or other community organisations. The priorities for communities influence the outcomes of the planning process. It is also important that individuals are able to be involved in shaping the future of our area.
 - 5.10 **Development Sector** Developers, landowners, businesses and investors are all important to this process, through land that they own, or finance they are looking to invest, or businesses which they wish to grow or set up in the area. These interests will be critical to defining and realising the Vision that will be set out in LDP3.
 - 5.11 Governance The preparation of LDP3 is governed by a statutory process, the key stages of which are set out in this Development Plan Scheme. The Local Development Planning Guidance published in May 2023, replaces and repeals Circular 6/2013 and sets out the Scottish Ministers' expectations for implementing the LDP process including requirements and advice in relation to NPF4.

6.0 STAGES OF PLAN DEVELOPMENT

- **6.1 Early Preparation.** This stage includes the preparation of this Development Plan Scheme (DPS), early consideration of the issues and inviting local communities to prepare Local Place Plans (LPP's).
- **6.2 Evidence Report.** The purpose of the Evidence Report is to support the quality and effectiveness of the LDP by informing and justifying the content of the LDP. This will be informed by the views of stakeholders and will be subject to independent assessment at the Gate Check.
- **6.3 Gate Check.** The assessment of the Evidence Report is called the Gate Check. This is carried out by a person appointed by the Scottish Ministers (usually a reporter from the DPEA). The Gate Check is an independent assessment of whether the planning authority has sufficient information to prepare an evidence-led Plan.
- 6.4 **Proposed Plan Preparation.** LDP3 will be place-based and informed by an infrastructure first approach. Its preparation will give due regard to the Evidence Report and will be subject to consultation and engagement with key agencies, communities and other stakeholders, and be informed by other relevant plans and strategies as detailed in section 5. The content of the LDP will be assessed through impact assessments (including SEA) as detailed at section 7. Consultation is taken on board and may be reflected in a Modification Report.
- **6.5 Examination.** This stage involves independent consideration of any issues raised during the consultation stage that have not been resolved through modifications. A person is appointed by Scottish Ministers to examine the LDP who will, on completion of their examination of the unresolved issues, prepare a report setting out conclusions and recommendations. These recommendations are largely binding on the planning authority.
- 6.6 **Adoption.** Following the Examination the planning authority proceeds to adoption of the Plan, taking into account the Examination Report. Once the LDP is adopted this forms part of the Statutory Development Plan which is the basis against which decisions on planning applications are made.
- 6.7 Delivery and Monitoring. The Action Programme (as currently accompanies the LDP2) is to be renamed as the Delivery Programme and will take on an enhanced role, demonstrating a clear route to delivery for sites and proposals in the LDP. This phase concentrates on delivering identified outcomes in the LDP (which feed into national and global outcomes) to make Argyll and Bute a better place. Ongoing monitoring will be essential to review the effective and outcomes of the

LDP and to identify and barriers to delivery – this then completes the loop as it will inform the initial stages of the subsequent LDP.

7.0 OTHER WORK TO SUPPORT LDP3 INCLUDING IMPACT ASSESSMENTS

- 7.1 As we progress through the Local Development Plan process we will make available information on the Strategic Environmental Assessment, Habitats Regulation Appraisal and the Equality and Socio-Economic Impact Assessment.
- 7.2 **Strategic Environmental Assessment** The Environmental Assessment (Scotland) Act 2005 requires us to carry out a Strategic Environmental Assessment of the Local Development Plan. This is a process for identifying and assessing the environmental effects of proposed strategies, plans and programmes so that these are taken into account before they are approved or adopted. It is a vital tool which places environmental considerations at the heart of the decision-making process and ensures that alternatives are fully and transparently regarded before final decisions are taken.
- 7.3 We will consult with Nature Scot, Historic Environment Scotland and the Scottish Environmental Protection Agency in preparing our Strategic Environmental Assessment. The end result of this is an Environmental Report.
- 7.4 Habitats Regulation Appraisal We will produce a new Habitats Regulations Appraisal on the potential impacts of the proposed Local Development Plan on European sites. This will be submitted to the Scottish Ministers along with the Proposed Local Development Plan 3. There are a number of designated European sites within Argyll and Bute and so as the plans and policies are prepared for LDP3 any potential adverse impacts on these protected sites and species will be carefully considered.
- 7.5 Equality and Socio-Economic Impact Assessment under the Equality Act 2010 (Statutory Duties) (Scotland) Regulations 2011 we will undertake an Equality and Socio-Economic Impact Assessment (EqSEIA) of proposed policies and practices. In addition to the nine protected characteristics covered by the Equality Act 2010, the EqSEIA will take into account the Public Sector Equality Act; the Fairer Scotland Duty and the Islands (Scotland) Act 2018.

8.0 PARTICIPATION STATEMENT

- 8.1 Community and stakeholder engagement is important in the planning process. It influenced the current policies and proposals in LDP2 and will influence the forthcoming plans and policies in LDP3.
- 8.2 The Effective Community Engagement in Local Development Planning Guidance

(Consultation Draft – May 2023) sets out different levels of engagement appropriate to policy preparation activity, which have been summarised below. The term "consult" in this context should not be confused with references to consultation requirements in the Planning Act or Regulations.

- **Inform** providing balanced and objective information to inform those with an interest in the outcome
- **Consult** obtaining feedback to inform the planning authority in developing the proposals
- **Involve** working directly with stakeholders to enable them to influence development of proposals
- **Collaborate** to partner with participants to share development and decision making
- **Empower** to place decision making in other's hands

8.3 At key stages we will engage with:

- Stakeholders / key agencies in the public sector
- Neighbouring local authorities and the Loch Lomond and Trossachs National Park
- Statutory bodies and non-governmental organisations
- Landowners, developers and others with business interests
- The local community including residents and their representatives; Community Councils, Community Development Trusts and other community organisations; and other interested bodies

- 8.4 We will use a variety of engagement techniques detailed in the list below. This includes information dissemination at each stage as well as full consultation, involvement and collaboration at key stages 2 and 4. We want to continue a discussion with all sectors of the community across Argyll and Bute but are particularly keen to secure the views and opinions of young people and families with children, as well as people in full time employment. These groups have been under-represented in the past and their involvement could help us look at new ways to achieve population retention and growth. In order to reach all sectors, information will be clear, accessible and in plain English where possible.
 - Provide information and consultation documents through our <u>website</u>, promoted by social media
 - Provide updates at key stages to those on our LDP3 contacts database, which will comprise anyone who requests to be added to receive updates, or who responds to consultations
 - Provide information through Community Councils, Council offices and local libraries
 - Place adverts in local newspapers and promote the LDP3 process with the media
 - Engage with the public and community at meetings and events
 - Provide online mapping of the proposed LDP3
 - Engage with Councillors and Government agencies through Briefing meetings
 - Answer questions by email or telephone
 - Provide consultation updates via website and/or social media
 - Share information through social media
 - Provide for formal comments to be submitted online
 - Carry out Neighbour Notifications
 - Work with the Community Planning Partnership
 - Engage with young people through our Education partners
 - Adopt the use of online polling platforms
- 8.5 In line with Circular 2/2021 mediation may be used as a voluntary process to resolve issues of dispute between stakeholders

8.6 Stages of Engagement

Stage 1: Early Preparation

Purpose (DPS): To give the public an opportunity to provide views on how the Council engages with them in the preparation of the Plan

Purpose (LPP's): To involve communities in the preparation of the Plan by empowering them to prepare Local Place Plans

Stage 2: Evidence Report

Purpose: To alert people to the start of the LDP3 preparation and involve communities to gather information for the Evidence Report.

Stage 3: Gate Check

No consultation at this stage (Information and Publicity only)

Stage 4: Proposed Plan Preparation

Purpose (Early Engagement): To provide an opportunity for people to put forward ideas to build a shared dialogue to shape the Plan's content.

Purpose (Consultation): To allow people to make formal representations on the content of the Proposed Plan.

Stage 5: Examination No consultation at this stage (Information and Publicity only)

Stage 6: Adoption

No consultation at this stage (Information and Publicity only)

Stage 7: Monitoring and Delivery No consultation at this stage

- 8.7 Section 10 sets out in greater detail the stages we will go through and the estimated timescales for engagement and consultation. It provides a detailed breakdown of the Local Development Plan process, indicative timescales and the opportunity for engagement including any statutory periods of consultation.
- 8.8 You can keep up to date, access information on the Local Development Plan and contact the Argyll and Bute Council Local Development Plan Team as set out below. In particular we are **"open for views"** on the Participation Statement year round. Please email any views you would like taken into account in the preparation of next year's Participation Statement to: <u>Idp@argyll-bute.gov.uk</u>

9.0 FOLLOW THE LDP PROCESS

On the Council web site at <u>Planning policy | Argyll and Bute Council (argyll-bute.gov.uk)</u>



And on **X** at: @argyllandbute @ABC_Planning



Ask a question: Email: ldp@argyll-bute.gov.uk Tel: 01546 604158

10.0 INDICATIVE LDP3 TIMELINE

LDP3 Activities	Engagement Level	Engagement Techniques
Stage 1: Early Preparation		
Q4 23/24 to Q2 24/25 (Jan 24 to Sep 24)		
 Development Plan Scheme (DPS) Prepare DPS and draft Participation Statement 4 week consultation on Participation Statement Finalise DPS and Participation Statement and present to Council for approval Submit DPS to Scottish Government and publish 	Inform, Involve	 Seek views of the public on the Participation Statement – update dedicated Council webpage, direct emails to Community Councils and social media. Full Council to approve. Direct mail to Scottish Ministers. DPS will be made available on the dedicated Council webpage, from the Development Policy Office (Manse Brae, Lochgilphead) and public libraries. Publicity - through social media and direct e-mailshot to Community Councils, key agencies and others on the LDP3 contacts database. Thereafter we will remain "open for views" on the Participation Statement year round by email
Invite local communities to prepare Local Place Plans	Inform, Involve, Empower	Updates on dedicated Council web page, newsletter, direct emails to Community Councils, Community Planning Partnerships and social media

Stage 2: Evidence Report											
Q3 24/25 to Q2 25/26 (Oct 24 to Sep 25) Gather and collate evidence	Inform, Involve, Collaborate	Direct email to Developers									
(Evidence to be monitored and reviewed)	Conaborate	Meetings with relevant Council officers and key agencies									
		Community engagement									
		Engagement with young people through Education partners.									
		Work with Community Planning Partnerships									
		Information – available on the dedicated Council webpage									
		Publicity - through social media and direct e-mailshot to Community Councils, key agencies and others on the LDP3 contacts database.									
		Mediation may be used as a voluntary process to resolve issues of dispute between stakeholders									
SEA Scoping	Consult	Scoping									
Evidence Report	Inform	Full Council to approve.									
Approval of Evidence Report by Council		Submission to Scottish Ministers									
Submission to Scottish Ministers		Information – available on the dedicated Council webpage									

		Publicity - through social media and direct e-mailshot to Community						
		Councils, key agencies and others on the LDP3 contacts database.						
Stage 3: Gatecheck								
Q3 25/26 (Oct to Dec 25)	1							
Prepare, collate and submit materials to DPEA for	Potential	Information – available on the dedicated Council webpage						
Gatecheck	Consultation by							
	appointed	Publicity - through social media and direct e-mailshot to Community						
Gatecheck outcome received by DPEA	person	Councils, key agencies and others on the LDP3 contacts database.						
Publish Evidence Report (and Assessment Report or								
Notification)								
Stage 4: Proposed Plan Preparation								
Q4 25/26 to Q4 27/28 (Jan 26 to Mar 28)								
Work to Inform Proposed Plan	Consult, Involve,	Community Engagement – online response form						
 Develop Spatial Strategy based on Evidence 	Collaborate							
Report		Engagement with young people through Education partners.						
Early engagement								
 Site Assessments (including SEA) 		Work with Community Planning Partnerships						
Undertake Transport Appraisal								
		Transport Appraisal – engagement with Argyll and Bute Council						
		Roads department and Transport Scotland						
		Information – available on the dedicated Council webpage						
		Publicity - through social media and direct e-mailshot to Community						
		Councils, key agencies and others on the LDP3 contacts database.						

		E-Newsletter to all in contacts database
Proposed Plan (Drafting)	Inform, Consult	Full Council to approve
Prepare Proposed Plan including Spatial		
Strategy		Information – available on the dedicated Council webpage
Consultation on Delivery Programme		
Present proposed Delivery Programme to		Consult on the Delivery Programme with key agencies, Scottish
full Council for approval		Ministers and anyone named in the Programme.
• Assess local policies for SEA and Prepare SEA		
Prepare Impact Assessments:		
 Habitats Regulation Appraisal 		
 Public Sector Equality Duty Assessment 		
 Fairer Scotland Duty Assessment 		
 Island Communities Impact Assessment 		
Publication and Consultation	Inform, Consult,	Briefings with Community Councils
• Publish Proposed Plan, Evidence Report and	Involve,	
Delivery Programme together	Collaborate	Work with Community Planning Partnerships
• 12 week consultation on Proposed Plan and		
SEA		Engage with Young People through our Education partners
Publish Transport Appraisal, Habitats		
Regulation Appraisal, Pubic Sector Equality		Briefings with Councillors and key agencies
Duty Assessment, Fairer Scotland Duty		
Assessment and Island Communities Impact		Community / public meetings, events and/or drop-ins
Assessment		
		Direct mail – neighbourhood notifications
		Online response form

		Copies of Proposed Plan made available in public libraries and Development Policy Office (Manse Brae, Lochgilphead) and published on dedicated council webpage. Information – available on the dedicated Council webpage Publicity - through social media and direct e-mailshot to Community Councils, key agencies and others on the LDP3 contacts database. E-Newsletter to all in contacts database Notice in local newspapers
Stage 5: Examination Q1 28/29 to Q3 28/29 (Apr 28 to Dec 28)	-	
Modification	Inform	Internal liaison
 Modification of Proposed Plan (where appropriate) Preparation of Modification Report Revise SEA to reflect modifications and undertake further consultation if required Revise and update other assessments as required 		Information – available on the dedicated Council webpage
Prepare Summary of Unresolved Issues	Inform	Full Council to approve

Submit Summary of Unresolved Issues and copy of		Submission to Scottish Ministers					
Proposed Plan, along with all supporting documents, to the Scottish Ministers		Proposed LDP3 made available in public libraries and Development Policy Office (Manse Brae, Lochgilphead) and published on dedicated council webpage. Publicity - through social media and direct e-mailshot to Community Councils, key agencies and others on the LDP3 contacts database.					
		Notice in local newspapers					
Examination	Inform	Information – available on the dedicated Council webpage					
Examination Report issued by Reporter		Publicity - through social media					
Stage 6: Adoption Q4 28/29 (Jan to Mar 29)							
Modification of SEA (where necessary)	Inform	Direct mail to Scottish Ministers (SEA)					
Submit amended SEA to Scottish Ministers							
Modification of LDP3 (where necessary)	Inform	Full Council to approve					
Adopt and publish LDP3		Information – available on the dedicated Council webpage					
Publish Report on Modifications or Recommended Modifications Statement		Notice in local newspapers					

Prepare SEA post adoption statement Publish SEA post adoption statement		Direct mail to Scottish Ministers. Adopted LDP3, Report and Statement made available in public libraries and Development Policy Office (Manse Brae, Lochgilphead) and published on dedicated council webpage. Notify all those who made representation on the proposed Plan.
Stage 7: Monitoring and Delivery Q1 29/30 (Apr to Jun 29)		
Publish Delivery Programme	Inform	Full Council to approve
		Publication of Delivery Programme on dedicated Council web page. Hard copies will be available at local libraries and the Development Policy (Manse Brae) office

STAGE	Q4 23/24 Jan – Mar 24	Q1 24/25 Apr – Jun 24	Q2 24/25 Jul – Sep 24	24	V	Q1 25/26 Apr – Jun 26	Q2 25/26 Jul – Sep 26	Q3 25/26 Oct – Dec 26	5	Q1 26/27 Apr – Jun 26	Q2 26/27 Jul – Sep 26	Q3 26/27 Oct – Dec 26	Q4 26/27 Jan – Mar 27	Q1 27/28 Apr – Jun 27	Q2 27/28 Jul – Sep 27	Q3 27/28 Oct – Dec 27	Q4 27/28 Jan – Mar 28	Q1 28/29 Apr – Jun 28	Q2 28/29 Jul – Sep 28	Q3 28/29 Oct – Dec 28	Q4 28/29 Jan – Mar 29	Q1 29/30 Apr – Jun 29
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