

DATE	PAYEE	DESCRIPTION	AMOUNT
<b>Apr</b>			
1	Gov.uk	Land registry search for Neighbourhood Plan query	£14.00
2	Friends of Indian War Memorial	Grant aid towards the costs of the annual commemorative event	£500.00
	Honeypot Children's Charity	Further Grant aid payment as previously agreed at F&GP	£1,000.00
4	Zurich	Insurance & Inspection contract 01/04/2025 - 31/03/2026	£21,335.66
	Barrie King	General works site wide - Contractor	£1,050.00
	Bob Lord	Supplies for volunteer work	£77.70
	Screwfix	PPE for Estates team	£180.82
7	Lombard	VED Recharge for Navara DY20 HTT	£75.00
	Vodafone	Mobile phone monthly charges	£512.30
8	Petty Cash	Refill of petty cash tin	£250.00
11	Abbas Cabins Ltd	Event toilets for Lions V.E Event Recreation Ground	£660.00
	Ampfield Traffic Consultants Ltd	Deployment of Speed Limit Reminders across 6 locations over 2 dates. 04.03.2025 & 18.03.25	£300.00
	Bowcom	Line marking paint for Ashley Recreation Ground & Fawcetts Field	£624.00
	Christchurch Garden Machinery	Annual services & maintenance for Estates machinery	£1,813.88
	Cleaning Angels	Changing rooms cleaning at Ashley Pavilion x 2 days	£120.00
	DCK Accounting Solutions	Accounting support Feb/Mar 2025, including year end 2024/25	£611.70
	DCK Payroll Solutions	Monthly payroll processing, including year end returns	£450.12
	Eden Springs	Monthly water cooler rental and 18.5ltr bottles	£6.86
	Edmat Gas Services Ltd	Fernhill Central heating system repair, including new pump	£505.20
	Everton Nurseries Ltd	Plant/ Goods for Barton Indian Memorial	£158.22
	Greenlock Electrical Contactors Ltd	Replace damaged socket at Empire Skate Building + Fit temporary light at Ashley Youth Hub	£181.31
	Jewson	Orange barrier fencing for Recreation Ground	£149.98
	John Shutler	Tree works- 2x crown lift 1x felling	£1,266.30
	Juice	Poster design + website design & development	£1,296.00
	Keffen Plant Hire	Recreation Ground preparation & footpath resurfacing - CAPEX	£35,508.00
	Lamps & Tubes	Annual Town bunting supply & installation, including cherry picker and new wire/ brackets	£4,550.81
	Martin Pilley Services	Replacement front wiper blades for BC21NLU	£49.68
	Lush Signs	Design and supply of 3 plaques	£144.00
	Meridian Property Services	Cleaning of town bus shelters	£380.00
	NMSB Concrete	Concrete for benches at Barton on Sea	£59.30
	New Forest Stationers	Stationery supplies for Town Hall usage	£75.11
	rCOH	Consulting on the Neighbourhood Plan Feb/ March 2025.	£4,389.00
	Rejuvenate	Provision of managed services and all IT support, telephones & new laptop (£1,036.76)	£1,928.66
	Rialtas	Accounting software, support & maintenance for 1 year	£1,220.40
	Stacey Miller	6x Wellbeing sessions at Ashley Youth Hub	£900.00
	Travis Perkins	Recreation Ground resurfacing work supplies	£356.17
	Turfleet Hire	Hire of John Deere Tractor, Front loader & Pallet Forks 01/03/25-31/03/25 - Contract Hire	£864.00
	UNISON	Subs taken from staff member	£17.25
	Waste Management Facilities	Mixed municipal waste at Ashley Sports Ground	£266.88
	HCC (Hants LGPS)	Pension Contributions - February 2025	£12,816.10
	HMRC Cumbernauld	Tax and NIC - February 2025	£14,212.97
12	Societe Generale	Kubota contract hire	£303.40
	Worldpay	Covid Support/ Pending website alternative use	£15.00
25	Barrie King	General works site wide - Contractor (final invoice)	£1,050.00
		<b>Carried Forward</b>	<b>£112,245.78</b>

01/25/26

		<b>Bought Forward</b>	<b>£112,245.78</b>
	Cleaning Angels	Ashley Pavilion changing room cleaning	£50.00
	Derek Maidment	Photos & editing for Civic Celebration	£60.00
	Staff/Members	Salaried and Expenses - April 2025	£40,415.04
28	Citation	Health & Safety support - monthly fee	£310.98
30	Lombard	Vehicle leasing, DY20HTT, DX67UYD, BC21NLU, BV71ZJZ, BW21NYH - April 2025	£2,373.48
		<b>TOTAL</b>	<b>£155,455.28</b>

# SUMMARY

## Appendix 2

### MONTHLY MANAGEMENT ACCOUNTS - APRIL 2025

	Actual Apr £	Budget Apr £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
<b>AMENITIES</b>	46826	51879	-5053	-10%	46826	51879	-5053	-10%	834451	787625	94%
<b>F&amp;GP</b>	67167	68191	-1024	-2%	67167	68191	-1024	-2%	615776	548609	89%
<b>TOTAL</b>	<b>113993</b>	<b>120070</b>	<b>-6077</b>	<b>-5%</b>	<b>113993</b>	<b>120070</b>	<b>-6077</b>	<b>-5%</b>	<b>1450227</b>	<b>1336234</b>	<b>92%</b>

# AMENITIES

## MONTHLY MANAGEMENT ACCOUNTS - APRIL 2025

	Actual Budget				Actual Budget				Annual Amount		
	Apr £	Apr £	Var £	Var %	YTD £	YTD £	Var £	Var %	Budget £	Left £	Left %
<b>Amenities - General</b>											
Wages & Salaries	23780	25475	-1695	-7%	23780	25475	-1695	-7%	305700	281920	92%
Ers NI	2989	2293	696	30%	2989	2293	696	30%	27513	24524	89%
Ers Pension	4038	5188	-1150	-22%	4038	5188	-1150	-22%	62256	58218	94%
Skip Hire	225	292	-67	-23%	225	292	-67	-23%	3500	3275	94%
Grounds Maintenance	16	0	16		16	0	16		15000	14984	100%
Tree Work	2213	3333	-1120	-34%	2213	3333	-1120	-34%	40000	37787	94%
Tree Planting	0	458	-458	0%	0	458	-458	-100%	5500	5500	100%
Signs	0	333	-333	-100%	0	333	-333	-100%	4000	4000	100%
Vehicle Maintenance	274	1667	-1393	-84%	274	1667	-1393	-84%	20000	19726	99%
Fuel & Oil	44	1333	-1289	-97%	44	1333	-1289	-97%	16000	15956	100%
Contract Hire van	3026	3000	26	1%	3026	3000	26	1%	36000	32974	92%
Safety Equipment	75	1167	-1092	-94%	75	1167	-1092	-94%	14000	13925	99%
Hand Tools	55	62	-7	-12%	55	62	-7	-12%	750	695	93%
Machinery Replacement	0	0	0		0	0	0		4000	4000	100%
Waste Collection - NFDC	946	900	46	0%	946	900	46	5%	1800	854	47%
Ash Tree Die Back	0	0	0		0	0	0		12000	12000	100%
Service Level Agreement	0	208	-208	-100%	0	208	-208	-100%	2500	2500	100%
Statutory Testing	2283	1333	950	71%	2283	1333	950	71%	16000	13717	86%
<b>Sub-Total</b>	<b>39964</b>	<b>47043</b>	<b>-7079</b>	<b>-15%</b>	<b>39964</b>	<b>47043</b>	<b>-7079</b>	<b>-15%</b>	<b>586519</b>	<b>546555</b>	<b>93%</b>
Donations	0	0	0	0%	0	0	0	0%	0	0	0%
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>SUB-TOTAL</b>	<b>39964</b>	<b>47043</b>	<b>-7079</b>	<b>-15%</b>	<b>39964</b>	<b>47043</b>	<b>-7079</b>	<b>-15%</b>	<b>586519</b>	<b>546555</b>	<b>93%</b>
Ashley Sports	-207	1846	-2053	-111%	-207	1846	-2053	-111%	22156	22363	101%
Rec (including skatepark)	871	125	746	0%	871	125	746	594%	1505	634	42%
Fawcetts	1048	627	421	0%	1048	627	421	67%	7523	6475	86%
Moore Close	-2109	-362	-1747	0%	-2109	-362	-1747	483%	-4341	-2232	51%
Fernhill Lane	-789	119	-908	0%	-789	119	-908	0%	1434	2223	0%
Allotments	311	177	134	0%	311	177	134	75%	2130	1819	85%
Donated Seats	-833	83	-916	0%	-833	83	-916		1000	1833	183%
Open Spaces	11090	6067	5023	0%	11090	6067	5023	83%	72800	61710	85%
Rent Received Dog Club	0	-156	156	0%	0	-156	156	-100%	-1875	-1875	100%
Misc Income	0	0	0	0%	0	0	0		0	0	
Flowerbed sponsorship	0	-375	375	-1.00	0	-375	375	-100%	-4500	-4500	100%
Bus Shelter advertising	-2552	-2400	-152	0.1	-2552	-2400	-152		-2400	152	-6%
Plant a Tree income	0	-333	333	-100%	0	-333	333	-100%	-4000	-4000	100%
HLS income	0	-333	333	-100%	0	-333	333	-100%	-4000	-4000	100%
Street Trading Income	-280	-500	220	-44%	-280	-500	220	-44%	-6000	-5720	95%
Playgrounds	312	250	62	25%	312	250	62	25%	3000	2688	90%
Ashley Project - CapEx	0	0	0	0%	0	0	0	0%	0	0	0%
CIL Receipt	-8595	0	-8595	0%	-8595	0	-8595	0%	0	8595	0%
Transfer to CIL receipts	8595	0	8595	0%	8595	0	8595	0%	0	-8595	0%
Other Cap Ex Projects	0	0	0	0%	0	0	0	0%	163500	163500	100%
<b>SUB-TOTAL</b>	<b>6862</b>	<b>4836</b>	<b>2026</b>	<b>42%</b>	<b>6862</b>	<b>4836</b>	<b>2026</b>	<b>42%</b>	<b>247932</b>	<b>241070</b>	<b>97%</b>
<b>AMENITIES</b>	<b>46826</b>	<b>51879</b>	<b>-5053</b>	<b>-10%</b>	<b>46826</b>	<b>51879</b>	<b>-5053</b>	<b>-10%</b>	<b>834451</b>	<b>787625</b>	<b>94%</b>

# FINANCE AND GENERAL

F&GP General Expenditure	Actual Budget				Actual Budget				Annual Amount		
	Apr	Apr	Var	Var	YTD	YTD	Var	Var	Budget	Left	Left
Wages (incl. Youth Work	22039	20835	1204	6%	22039	20835	1204	6%	250016	227977	91%
Ers NI	2807	2000	807	40%	2807	2000	807	40%	24001	21194	88%
Ers Pension	4562	4334	228	5%	4562	4334	228	5%	52003	47441	91%
Staff Expenses	0	125	-125	-100%	0	125	-125	-100%	1500	1500	100%
Staff Training	0	417	-417	-100%	0	417	-417	-100%	5000	5000	100%
Town Development	800	850	-50	0%	800	850	-50	-6%	10200	9400	92%
Telephone	602	583	19	3%	602	583	19	3%	7000	6398	91%
Postage	301	146	155	106%	301	146	155	106%	1750	1449	83%
Stationery	90	183	-93	-51%	90	183	-93	-51%	2200	2110	96%
Subs + Pubs	1580	1600	-20	-1%	1580	1600	-20	-1%	2500	920	37%
Photocopier	159	140	19	14%	159	140	19	14%	1675	1516	91%
Events Expenditure	997	1250	-253	-20%	997	1250	-253	-20%	15000	14003	93%
Advertising	0	417	-417	0%	0	417	-417	-100%	5000	5000	100%
Neighbourhood Planning	0	1250	-1250	0%	0	1250	-1250	-100%	15000	15000	0%
Youth Co-ordination	3848	2917	931	32%	3848	2917	931	32%	35000	31152	89%
Communications+Media	864	833	31	4%	864	833	31	4%	10000	9136	91%
Professional Fees	1899	3792	-1893	-50%	1899	3792	-1893	-50%	45500	43601	96%
Bank Charges	176	250	-74	-30%	176	250	-74	-30%	3000	2824	94%
Insurance	18079	17000	1079	0%	18079	17000	1079	6%	17000	-1079	-6%
CAB	0	0	0	0%	0	0	0	0%	5000	5000	100%
Mayoral Allowance	0	0	0	0%	0	0	0	0%	1500	1500	100%
Twining	0	0	0	0%	0	0	0	0%	1200	1200	100%
Members Allowances	4733	4500	233	0%	4733	4500	233	5%	18000	13267	74%
Members Training	10	167	-157	0%	10	167	-157	-94%	2000	1990	100%
Civic Entertainment	293	83	210	0%	293	83	210	252%	1000	707	71%
Grant Aid	-500	625	-1125	0%	-500	625	-1125	0%	7500	8000	107%
Events Budget	0	0	0	0%	0	0	0	0%	5000	5000	100%
Youth Grant Aid	0	0	0	0%	0	0	0	0%	15000	15000	100%
<b>Sub-Total</b>	<b>63339</b>	<b>64295</b>	<b>-956</b>	<b>-1%</b>	<b>63339</b>	<b>64295</b>	<b>-956</b>	<b>-1%</b>	<b>559545</b>	<b>496206</b>	<b>89%</b>
Events Income	0	0	0	0%	0	0	0	0%	0	0	0%
NP Grant	0	0	0	0%	0	0	0	0%	0	0	0%
Misc receipts	364	0	364	0%	364	0	364	0%	0	-364	0%
Insurance recharges	0	0	0	0%	0	0	0	0%	0	0	0%
Misc Recharges	0	0	0	0%	0	0	0	0%	0	0	0%
Donations /Contributions	0	0	0	0%	0	0	0	0%	0	0	0%
Wayleave	0	0	0	0%	0	0	0	0%	100	100	0%
Interest Received	177	1000	-823	-82%	177	1000	-823	0%	12000	11823	0%
Donations/grants Youth	-167	0	-167	0%	-167	0	-167	0%	0	167	0%
<b>Sub-Total</b>	<b>374</b>	<b>1000</b>	<b>-626</b>	<b>-63%</b>	<b>374</b>	<b>1000</b>	<b>-626</b>	<b>0%</b>	<b>12100</b>	<b>11726</b>	<b>0%</b>
<b>SUB-TOTAL</b>	<b>62965</b>	<b>63295</b>	<b>-330</b>	<b>-1%</b>	<b>62965</b>	<b>63295</b>	<b>-330</b>	<b>-1%</b>	<b>547445</b>	<b>484480</b>	<b>88%</b>
Rent - Town Hall prepaid	0	0	0	0%	0	0	0	0%	7540	7540	100%
Rates	524	0	524	0%	524	0	524	0%	4991	4467	90%
Town Hall utilities	0	0	0	0%	0	0	0	0%	5050	5050	100%
Town Hall costs	0	0	0	0%	0	0	0	0%	15000	15000	100%
Equipment Maint	132	104	28	0%	132	104	28	0%	1250	1118	0%
Transfer to/from Reserve	0	0	0	0%	0	0	0	0%	0	0	0%
Office Equip and F&F	97	42	55	133%	97	42	55	131%	500	403	81%
Christmas Lights	885	1000	-115	0%	885	1000	-115	0%	25500	24615	97%
<b>SUB-TOTAL</b>	<b>1638</b>	<b>1146</b>	<b>492</b>	<b>0%</b>	<b>1638</b>	<b>1146</b>	<b>492</b>	<b>43%</b>	<b>59831</b>	<b>58193</b>	<b>97%</b>
Misc income	0	0	0	0%	0	0	0	0%	0	0	0%
IT Equipment	0	0	0	0%	0	0	0	0%	1000	1000	100%
Defib	0	0	0	0%	0	0	0	0%	0	0	0%
CCTV	2564	3750	-1186	0%	2564	3750	-1186	0%	7500	4936	66%
<b>SUB-TOTAL</b>	<b>2564</b>	<b>3750</b>	<b>-1186</b>	<b>0%</b>	<b>2564</b>	<b>3750</b>	<b>-1186</b>	<b>0%</b>	<b>8500</b>	<b>5936</b>	<b>70%</b>
<b>F&amp;GP TOTAL</b>	<b>67167</b>	<b>68191</b>	<b>-1024</b>	<b>-2%</b>	<b>67167</b>	<b>68191</b>	<b>-1024</b>	<b>-2%</b>	<b>615776</b>	<b>548609</b>	<b>89%</b>

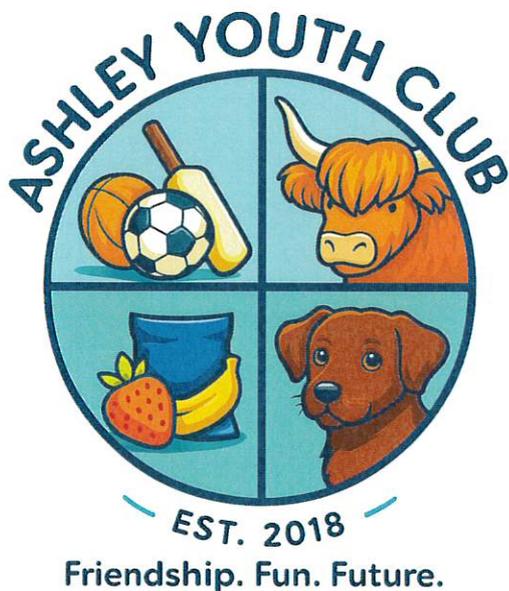
General PurposesJune 2025Holiday Activities and Food Programme (HAF)

Our Easter holiday clubs were extremely well attended over the Easter holidays. We were awarded funding for 120 spaces for young people in receipt of free school meals. Overall, we had 173 spaces booked over the six sessions, and 146 spaces were utilised. Almost 25% of our attendees have some kind of Special Educational Needs or Disability (SEND). As our service is growing, we are reaching more and more local young people. Ruth Owen from the HAF team visited on one of the days and stated that our provision was the best she has seen due to the variety we offer and the scope of young people we are reaching. Ruth requested a case study outlining our journey and giving an overview of what we have in place to include in their information provided to the Department for Education, and potentially to be used in Hampshire County Council's annual report. The positive exposure is fantastic for our Town and demonstrates what can be achieved with a collaborative working ethos. (Case study attached)

We have received agreement for funding for clubs over the summer holidays. This will provide 16 days' worth of provision, with 20 spaces per day.

Ashley Youth Club

The young people have been busy. We have created a logo for the youth club, painted some new murals at the hub, and decorated stones for the dementia allotment.



**General Purposes**

Two of our young people received Mayor's Commendations for their hard work and dedication to supporting the hub and underprivileged people from within the community. They regularly volunteer to support our sessions and have surpassed expectations with their kindness and dedication to others.

**Ashley Family Hub**

We have now started a cancer support group at the hub, and we have a sling library starting up at the end of the month. The hub continues to be a hive of activity throughout the week.

**Mental Health and Wellbeing**

Following the mental wellbeing workshops delivered with Stacey Miller at Arnewood School, the feedback from the young people who attended the sessions showed a marked improvement in wellbeing and access to coping strategies. Many of the young people who attended are now attending our wellbeing youth groups.

## Anxiety Scores

	BEFORE	AFTER	% Increase
Identify reasons why people get anxiety	4.75	8.25	<b>73.6842105</b>
know different symptoms of anxiety that affect the body and mind	4.125	8.5	<b>92.1052632</b>
identify different strategies to manage anxiety	5	8.875	<b>81.5789474</b>

## Depression

	BEFORE	AFTER	
Identify reasons why people get depression	5.25	8.25	<b>63.1578947</b>
know different symptoms of depression that affect the body and mind	3.625	8.75	<b>107.894737</b>
identify different strategies to manage depression	4.75	8.375	<b>76.3157895</b>

## Feedback Survey:

- Have you learned anything new from the sessions? **100% responded YES**
- Have you learned anything that will help you to manage your own mental wellbeing? **100% responded YES**
- Is there anything you think we could improve for our next sessions?

Food/ sweets

not really. it's really good here

Chocolate

more art stuff

I think you should make the programme longer

not sure

Talk to the school

No

No

I don't think there is anything to improve

No I learnt everything I needed

Positive Mindset

- Would you be interested in being a Well-being Ambassador for younger students? **93% said YES**
- We provide a 1:1 mentor service for young people, which gives you the opportunity to be matched with a volunteer, and go out to do different activities, eg, cinema, costa, shopping etc. You can choose your volunteer. Is this something you'd be interested in?

**57% said YES**

**29% said they would like more information**

**14% said NO**



## **Background**

A gap in provision for the Holiday Activities and Food (HAF) programme in New Milton—particularly for teenagers—was identified. Meetings with Jamie Burton at New Forest District Council (NFDC) and Louise Beardmore highlighted the need for dedicated teenage provision in the area.

Ruth Owen, HAF Programme Delivery Officer, contacted Louise to discuss existing services and explore opportunities for improvement. Jamie Anderson from Arnewood School also reached out to Louise, raising concerns that the nearest available provision was at Highcliffe School, which is not easily accessible to young people or families in New Milton without private transport.

New Milton, a coastal town in Hampshire, bordering Dorset, faced increasing concerns around youth disengagement, Anti-Social Behaviour (ASB), food insecurity, and a lack of accessible recreational opportunities for underprivileged young people. With limited local services and the nearest support centres located in areas that are inaccessible, many families struggled to access essential provision for their children—particularly during school holidays.

We saw an opportunity to combine needs with activities to access a large variety of young people. Starting with a youth work perspective allowed us to build up trust with young people who otherwise might struggle to engage.

## **The Challenge**

Local schools and community workers reported that teenagers were particularly affected by lack of services and provision, often left without structured activities, positive adult guidance, or even regular meals when out of school. This led to rising concerns about mental health, ASB, and long-term social exclusion. As funding has been pulled across the board, services are unable to operate. Youth funding has been cut by over 73% in recent years, there is currently no mental health provision for under 18s (other than CAMHS, which is overwhelmed) and the closest sexual health clinic is in Bitterne (32 miles from New Milton).

## **The Initiative**

In response, a partnership initiative was launched to plug these gaps and increase services, involving New Milton Town Council, Arnewood School, South Coast Sports Academy (SCSA), Stacey Miller





Consultancy and community volunteers. The programme aimed to deliver comprehensive support through:

**Mental Wellbeing, Guidance & Mentoring:** Youth workers and trained consultants provide sessions that help young people to increase their awareness of mental health, emotions, and feelings, and develop their own strategies to be able to support and advocate for themselves.

**Food Provision:** A holiday lunch programme ensures no child goes hungry, providing two nutritious meals per day alongside food parcels for families in some cases. There is also a focus on learning about nutrition, and the young people make their own lunches and plan meals for future sessions. Making and tasting their own meals creates more incentive to try new things and encourages relationship building and trying new foods.

**Sport & Recreation:** Daily sports activities—including football, rugby, basketball, archery, roller skating and much more—delivered in partnership with South Coast Sports Academy, who focus on supporting every young person above company status or profits. The partnership was created due to Gav Vincent’s unwavering commitment to supporting the young people who need it most. We have built our focus on trying to get females involved in sports, particularly male dominated sports and it has been a great success. We have specific days for different sports and create

**Arts and Crafts:** Each day we provide a dedicated arts specialist to encourage those who are not sporty to spend part of the day getting involved in a sociable artistic activity. Some examples of what we have done include painting murals on the walls of the hub, making Christmas wreaths, painting and building bee hives, creating graffiti art, making bracelets, crochet, painting, drawing arts etc.

We also provide young people with books to take home and encourage them to discuss the books at subsequent sessions.

**Music and podcasts:** we have worked with a local media company to create a media set up so our young people can plan and record pod casts and music. We have used this to encourage young people to explore careers and think about what there is in the local area and what qualifications might be needed for a specific career path.

**Drugs and Alcohol awareness:** We have trained workers with an understanding of drug and alcohol addiction. There is a high level of addiction in the area, so we feel it is vital to include a safe learning space for the older young people to explore and learn about drugs and how they can impact people, in a safe environment. We have a ‘drugs box’ to use with older groups to help raise awareness.





**ASB:** some of the young people who attend our provision have been excluded from school or are at risk of exclusion. We ensure our youth workers are available to work with these young people and provide interventions when required. We aim to ensure we have staff who can set a good example to these young people. Our youth workers are also trained in weapons prevention. Stacey Miller is a specialist in working with young people with a higher level of need and can recognise need engage with many of the more challenging young people.

We provide career development advice, and support for young people aged 16-18 who need work experience. They are provided with a DBS check, given an interview-based discussion to help build their experience and give them feedback to develop their skills. We can then provide a reference for future career opportunities. We take on four ‘young leaders’ per session, and they are paid for each day they work.

## **Impact**

Over the course of the last year, the programme supported many of our most vulnerable young people aged 11–16. Key outcomes included:

**Increased Participation:** 85% of young people attended booked sessions, with many citing the friendly environment and variety of activities as key motivators.

**Improved Well-being:** Surveys showed a 60% improvement in reported self-confidence and mood, particularly among those who also started to utilise our youth services.

**Healthier Habits:** Families reported better eating habits at home thanks to nutritional guidance and meal support. Young people were more motivated to get involved with the cooking and baking tasks at home, knowing their friends would be making the same things.

**Stronger Community Ties:** Local volunteers, parents, and businesses played an active role in delivery, strengthening community cohesion and pride.

**Minority engagement:** we have supported many young people who otherwise might not access services such as these. We cater for Special Educational Needs and Disabilities (almost 25%), young carers, young people in need of social development. We have also encouraged many females to get involved in male dominated sports.





### Case Example – Callie, Age 13

Callie, a home educated Year 8 student, is a young carer, due to her mum having severely debilitating health issues, Callie has had to step in to provide care not just for her mum, but also for her younger siblings. Callie has expressed feelings of isolation but cares so deeply for her family.

Through regular engagement with youth workers and active participation in social and well-being sessions, Callie began to show marked improvements in confidence and self-esteem. She has become involved in a team sport, which allows her time with a social group that is separate from home. Callie has also joined the youth group attached to our HAF provision, which has helped her develop another social group where she can build her social resilience and conflict resolution.





### Case Example – Olly, Age 12

Olly grew up in a challenging environment, with a mum with severe addiction. Social Services were involved to try to keep the children with their mum and give the family the support they needed.

Olly was showing behaviours at school including disruptive behaviour, and violent outbursts, the school environment was aware of the challenges and supported his needs as much as possible. For some time, South Coast Sports Academy had been offering Olly free spaces from their own budgets as they were aware of the need for him to access these spaces (despite not being a HAF provider). As we have become involved in HAF, NMTC and SCSA have been able to increase the support for Olly. He is now in the care of his dad and step-mum and has spent time with professionals at our HAF sessions, talking about some of his experiences. He has spoken to staff members and acknowledged and apologised for previous behaviour and worked through why this happened, allowing him to remove any shame and focus on how far he has come in the last two years.

These cases demonstrate the power of a joined-up, community-led approach to supporting underprivileged youths. By addressing immediate needs—such as hunger and safety—while investing in long-term development through sport, social development and mentorship, this initiative has transformed individual lives and strengthened the wider community.

### Louise Beardmore, Youth Services Manager, New Milton Town Council:

It was heartwarming to have a conversation with Gav Vincent (South Coast Sports Academy) about his views on supporting underprivileged young people, his support for the young people who need it most is motivating and inspirational. Working together has allowed us to provide a well-balanced and enriching service that goes much further than a holiday club. We have developed a provision that plugs the gaps for young people, making their lives better and opening opportunities that they may not otherwise access.

The way Jamie Anderson runs Arnewood School is also a step above any experience I have had in my career working within education, and as a parent of secondary aged children attending four different secondary schools. The student focussed approach to personal wellbeing and development is not something I have ever experienced in a secondary school, prior to working alongside Jamie.

As a team, we are very proud of what we have built; the young people are creating their own community that will be a huge part of the future of the town. It's been great to see the local services pulling together





to increase opportunities for young people who need it most and increasing provision in a way that enriches the lives of us all!

Ruth Owen and the HAF team have allowed us to make our visions a reality, supporting the young people who will be the future of our town and allowing them to thrive and be inspired.

**Gavin Vincent, Head Coach, South Coast Sports Academy:**

It's an absolute honour to work alongside Louise & the Volunteer Team to provide our local children the best spaces possible to come and have fun, let go of any stresses, build great relationships and make new friends! The work Louise does to provide a safe, nurturing and caring environment for the local children is beyond words and I am so grateful to be able to be part of such an amazing team alongside her and the team.

By providing these environments we have built solid relationships with the children where they can feel completely comfortable and be themselves, with the understanding that they can come to any of us with any issues or queries knowing that we will always do our utmost to help them tackle any challenges life throws at them! We hope this will help shape their future as they mature and grow into the next stage of their lives.

**Stacey Miller, Youth Development Trainer:**

Being involved in the HAF programme in collaboration with New Milton Town Council has been incredibly rewarding, both personally and professionally. As a local resident and former student at the same school many of the young people attend, I bring a strong sense of community understanding to the sessions.

My sessions cover topics such as substance misuse, criminology, anxiety, sleep, anger management and personal safety. The young people are always highly receptive and engaged with these discussions. Over time, many now come to me directly for advice and support, which I respond to with a non-judgemental approach, and where needed, signpost them to further resources or services.

The HAF space always feels welcoming and safe, with all age groups mixing naturally. There's a real sense of belonging among the young people, which makes a lasting impact.

I feel proud to be part of a programme that provides such vital support, fun, and life skills to our local youth.





**Jamie Anderson, Headteacher, The Arnewood School:**

The facilities at Arnewood School were not being utilised during holiday periods to support young people living in the local area. I was also aware that there were no HAF providers accessible to secondary aged young people in the area.

With such a lot to offer it seemed a shame that the astro and hall were empty during these times, when young people in the community were struggling for things to do. It also represented an opportunity to build connections within our community.

Louise is relentless in her support for vulnerable children in our locality and when we discussed the use of the school site outside of term time she leapt at the opportunity. This project represents adults and organisations in the local area being active in supporting the future of our town, supporting the ambition and nurturing the potential of young people living in difficult circumstances in New Milton and the surrounding areas. We are proud to be part of such a comprehensive and supportive provision.



## Local Precepting Authorities

In 2025-26, local precepting authorities, including parish and town councils, in unitary areas were expected to see an increase in their precepts, which are essentially local council tax levies. These increases are driven by various factors, including the need to fund local services, increased costs, and the specific financial decisions of each council.

### Factors Contributing to Increased Precepts:

- **Funding Local Services:**

Town and parish councils need to fund services like managing parks, car parks, footpaths, community HUBs, cemeteries, conveniences and specific projects.

- **Increased Costs:**

Like all organizations, local councils face rising costs for things like NI, staff wages & salaries, utilities, maintenance, additional services following LGR.

- **Specific Council Decisions:**

Each council has the autonomy to set its own precept level, reflecting its specific needs and priorities.

- **Changing Priorities:**

Councils might shift their focus to new initiatives or priorities that can necessitate raising the precept to fund these new endeavours.

- **Unitary Area Context:**

In unitary areas, which are single-tier local government structures, the roles and responsibilities of town and parish councils may become more extensive and are likely to play an increasing role in local service delivery.

### Unitary Areas and Town Councils:

In 2022-23, the Government allowed Somerset to become the latest Unitary Authority, following Buckinghamshire in 2020. Previous restructuring processes in Wiltshire & Cornwall in 2008-09 and Dorset in 2019 stressed the importance of working with the local councils to strengthen their role.

Several dozen new local town and parish councils were created during the last 15 years in areas restructured under Unitary Authorities, including Truro (Cornwall), Salisbury (Wiltshire), Weymouth (Dorset), Taunton (Somerset). Weston-Super-Mare in Somerset has a population of over 75,000.

Together with Chippenham and Trowbridge (Wiltshire), Falmouth, Newquay and Penzance (Cornwall), Bridgwater, Frome, Swindon & Yeovil (Somerset) plus Aylesbury (Bucks) alongside Dunstable and Leighton Linlade (Beds) they all feature at the top of the attached list of UK precepting towns.

# Town Council Precepts in Unitary Areas

## Introduction:

Town councils in unitary areas have seen larger increases in their precepts in 2025-26 as they navigate the challenges of funding local services and managing their budgets within the context of unitary governance.

## Example:

Portishead with a population of 27,000 (similar to New Milton) has increased its precept for 2025-26 with a rise of £1 per week for Band D properties.

Based on a Tax Base of circa 10,500 properties (similar to New Milton) their precept has increased by £548k (58.5%) from £936k in 2024-25 to £1.485m in 2025-26.

The reason provided is that the increased precept is intended to investigate potential devolution of assets and services from North Somerset Council, and to develop a “Devolution Prospectus”.

## Elaboration:

- **No Referendum Capping:**

In unitary areas, parish and town councils are not subject to the same council tax referendum principles that apply to other councils. This means they can raise their precepts (the amount they request from council tax) without the need for a local referendum, as long as they comply with their specific governance rules.

- **Potential for Larger Increases:**

This lack of capping means that parish and town councils in unitary areas have more flexibility in setting their precepts, potentially leading to larger increases compared to councils in areas where the referendum principles apply.

- **Unitary Areas:**

In New Milton, for example, as with Portishead, if a town precept is raised and approved by New Milton Town Council, it would likely result in a higher overall Band D council tax bill for residents, based on the same or similar Tax Base.

- **Impact on Council Tax:**

The increase in town precepts, along with potential increases in other council tax elements (such as the social care precept or the main council tax), could lead to a significant increase in the overall council tax bill for residents of New Milton.

## Conclusion:

In essence, the absence of referendum principles for town councils in unitary areas provides them with greater autonomy and flexibility in setting their precepts, that can have a direct impact on council tax levels in those areas.

	Parish Precepts	2025-26		
	Parish Name	Amount precepted on billing authority (£) 2025-26	Tax base for precept purposes 2025-26	Band D council tax (£) 2025-26
1	Taunton	6,571,886	20,186.95	325.55
2	Salisbury City Council	5,943,766	15,553.49	382.15
3	Weston super Mare	4,450,668	27,142.30	163.98
4	Chippenham	4,380,925	13,635.76	321.28
5	Bridgwater	4,299,101	10,458.59	411.06
6	Weymouth	3,899,180	19,525.20	199.70
7	Falmouth	3,677,263	8,281.04	444.06
8	Central Swindon South	3,525,585	19,439.50	181.36
9	Trowbridge	3,493,338	11,879.11	294.07
10	Yeovil	3,296,939	9,492.17	347.33
11	Dunstable	3,282,168	13,335.00	246.13
12	Truro	3,197,995	7,599.64	420.81
13	Leighton Linlade	2,944,974	15,573.00	189.11
14	Newquay	2,851,214	9,473.05	300.98
15	Frome	2,777,932	9,413.20	295.11
16	Aylesbury	2,585,171	19,288.21	134.03
17	Penzance	2,499,750	7,643.87	327.03
18	Lowestoft	2,413,263	13,315.91	181.23
19	Shrewsbury	2,389,594	27,453.97	87.04
20	Banbury	2,299,215	17,394.30	132.18
21	Witney	2,297,745	11,298.35	203.37
22	Sutton Coldfield	2,250,599	37,535.00	59.96
23	Bracknell	2,222,402	21,318.00	104.25
24	Central Swindon North	2,156,928	9,984.20	216.03
25	Huntingdon	2,117,046	7,726.50	274.00
26	St. Neots	2,088,330	11,694.40	178.58
27	Great Aycliffe	2,075,350	6,909.00	300.38
28	Abingdon	2,064,136	12,842.30	160.73
29	Ware	2,059,436	7,596.80	271.09
30	Yate	1,949,080	8,745.00	222.88
31	Cirencester	1,923,000	7,611.22	252.65
32	Peterlee	1,918,800	4,708.00	407.56
33	Bodmin	1,914,498	5,081.50	376.76
34	Bicester	1,872,968	13,439.40	139.36
35	Northampton Town	1,841,300	37,745.30	48.78
36	Biggleswade	1,838,460	7,930.00	231.84
37	Dorchester	1,822,939	8,497.10	214.54
38	Newbury	1,817,641	13,491.52	134.72
39	Crowborough	1,748,757	9,171.00	190.68
40	Calne	1,744,579	6,705.02	260.19
41	Newton Abbot	1,698,731	8,909.50	190.67
42	Totton and Eling	1,695,975	9,542.80	177.72
43	St. Ives	1,680,336	6,131.17	274.06
44	Harpenden Town	1,680,100	14,631.80	114.83
45	Camborne	1,678,964	6,565.38	255.73
46	Houghton Regis	1,660,722	7,235.00	229.54
47	Hailsham	1,644,120	7,796.10	210.89

48	Daventry	1,643,344	9,276.20	177.16
49	Littlehampton	1,621,543	10,563.00	153.51
50	Barnstaple	1,617,958	7,208.88	224.44
51	Wells	1,603,433	4,407.69	363.78
52	Didcot	1,602,772	11,277.40	142.12
53	Hertford	1,602,443	12,772.92	125.46
54	Saltash	1,579,415	5,724.18	275.92
55	Westbury	1,579,403	5,526.72	285.78
56	Ryde	1,567,325	8,488.30	184.65
57	Haverhill	1,561,365	8,078.67	193.27
58	Spennymoor	1,557,976	6,618.70	235.39
59	Sevenoaks	1,545,147	10,054.81	153.67
60	Farnham	1,535,300	18,398.90	83.45
61	Stowmarket	1,501,786	7,143.15	210.24
62	Blyth	1,490,046	11,001.52	135.44
63	Portishead	1,484,085	10,445.80	142.07
64	Lewes	1,478,045	6,393.99	231.16
65	New Milton	1,450,227	10,741.00	135.02
66	Saffron Walden	1,442,316	7,048.81	204.62
67	Crewe Town Council	1,440,796	14,814.13	97.26
68	Fleet	1,435,992	10,939.27	131.27
69	Malvern	1,428,548	11,194.90	127.61
70	Warminster	1,422,450	6,505.06	218.67
71	Rushden	1,418,890	10,009.00	141.76
72	Goole	1,415,000	5,602.20	252.58
73	Royal Wootton Bassett	1,390,589	4,776.52	291.13
74	Redruth	1,381,718	4,620.15	299.06
75	Bude Stratton	1,376,920	4,398.94	313.01
76	Haydon Wick	1,373,734	8,953.00	153.44
77	Stratton St Margaret	1,369,964	7,365.40	186.00
78	Seaham	1,348,205	4,766.50	282.85
79	Devizes	1,342,264	6,100.77	220.02
80	Corsham	1,333,847	4,962.54	268.78
81	Congleton	1,333,233	11,355.29	117.41
82	Bletchley and Fenny Stratford	1,326,614	6,402.22	207.21
83	Burnham on Sea and Highbridge	1,324,115	6,803.48	194.62
84	Uckfield	1,321,884	6,000.40	220.30
85	Macclesfield Town Council	1,317,527	19,436.66	67.79
86	Wokingham	1,307,942	17,474.00	74.85
87	Buckingham	1,307,690	5,605.59	233.28
88	East Grinstead	1,305,042	12,057.40	108.24
89	St Austell	1,301,100	6,597.76	197.20
90	West Swindon	1,299,395	8,799.90	147.66
91	Newark	1,299,163	9,294.84	139.77
92	Chesham	1,290,279	8,359.38	154.35
93	West Bletchley	1,290,198	7,079.64	182.24
94	Hatfield	1,283,600	12,650.30	101.47
95	Keighley	1,279,090	15,461.00	82.73
96	Seaford	1,248,360	9,765.04	127.84
97	Bradford On Avon	1,243,874	4,177.72	297.74
98	Newport Pagnell	1,238,930	5,314.17	233.14
99	Godalming	1,236,391	10,122.30	122.15
100	Wellington	1,234,120	5,824.73	211.88

101	Bishop's Stortford	1,232,741	17,946.44	68.69
102	Dereham	1,229,107	6,035.90	203.63
103	Kidderminster Town Council	1,224,286	17,757.00	68.95
104	Hythe and Dibden	1,220,121	7,511.60	162.43
105	Petersfield	1,214,956	5,832.02	208.33
106	Thetford	1,208,605	6,830.00	176.96
107	Burgess Hill	1,198,306	12,998.30	92.19
108	Melksham	1,192,200	5,963.43	199.92
109	Bridport	1,191,075	5,825.90	204.44
110	Chard	1,185,000	4,660.44	254.27
111	Thatcham	1,179,921	9,365.94	125.98
112	Cramlington	1,179,000	9,425.37	125.09
113	Waltham Abbey Town	1,168,020	7,956.48	146.80
114	Woodley	1,165,759	10,926.60	106.69
115	Launceston	1,162,399	3,270.12	355.46
116	St. Ives	1,129,514	6,070.80	186.06
117	Braunstone Town	1,128,399	4,899.20	230.32
118	Ramsgate	1,127,760	12,786.39	88.20
119	Gillingham	1,123,850	4,395.60	255.68
120	Sherborne	1,116,326	4,138.20	269.76
121	Shepton Mallet	1,110,510	3,515.57	315.88
122	Colne	1,105,379	5,016.70	220.34
123	Lymington and Pennington	1,102,662	7,716.40	142.90
124	Thame	1,102,425	5,154.80	213.86
125	Brackley	1,095,354	6,022.70	181.87
126	Tavistock	1,088,850	4,895.56	222.42
127	Hereford	1,087,991	16,539.92	65.78
128	Nantwich	1,086,975	6,755.54	160.90
129	Swanage	1,085,000	5,745.10	188.86
130	Folkestone	1,082,720	15,230.46	71.09
131	Great Dunmow	1,080,977	4,984.42	216.87
132	Amersham	1,079,277	6,977.46	154.68
133	Abbots Langley	1,075,159	8,865.30	121.28
134	Stroud	1,072,385	4,398.18	243.82
135	Workington	1,070,744	7,397.30	144.75
136	Shenley Brook End	1,066,086	9,691.69	110.00
137	Flitwick	1,062,179	5,088.00	208.76
138	Loughton Town	1,061,038	13,184.06	80.48
139	Hayle	1,059,530	3,305.21	320.56
140	Dronfield	1,058,495	7,154.64	147.95
141	Earley	1,058,105	12,016.10	88.06
142	Glastonbury	1,056,000	3,336.61	316.49
143	Bognor Regis	1,054,043	7,564.00	139.35
144	Teignmouth	1,052,997	5,514.80	190.94
145	Hedge End	1,047,559	7,985.06	131.19
146	Witham	1,037,266	9,322.93	111.26
147	Henley on Thames	1,019,237	6,228.70	163.64
148	Minehead	1,011,635	4,427.82	228.47
149	Morecambe	1,007,672	9,922.82	101.55
150	Newmarket	1,006,971	5,814.88	173.17
151	Lichfield	998,698	12,957.00	77.08
152	Elstree and Borehamwood	998,189	13,737.60	72.66
153	Dover	994,000	8,586.89	115.76

154	Filton	978,523	3,133.00	312.33
155	Chichester	970,760	12,517.40	77.55
156	Thornbury	967,612	5,840.00	165.69
157	Peacehaven	963,719	5,130.56	187.84
158	Ashington	958,605	8,267.82	115.94
159	Stanley	953,965	8,188.50	116.50
160	Stotfold	951,481	3,722.00	255.64
161	Ferndown	949,225	7,670.70	123.75
162	Ludlow	946,000	3,714.23	254.70
163	Helston	945,950	3,755.15	251.91
164	Campbell Park	939,755	4,106.28	228.86
165	Great Dawley	935,100	2,949.80	317.00
166	Exmouth	934,434	13,731.58	68.05
167	Christchurch Town Council	932,198	12,885.00	72.35

**New Milton Town Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2025**

**New Milton Town Council**

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**31 March 2025**

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**New Milton Town Council**

**Council Information**

**31 March 2025**

**( Information current at 23rd June 2025 )**

**Chairman**

Cllr R. A. Reid

**Councillors**

Cllr M. Craze (Vice Chairman)

Cllr J. Adams

Cllr J. Baker

Cllr G. R. Blunden

Cllr S. J. Clarke

Cllr K. E. Craze

Cllr S. P. Davies

Cllr W. Davies

Cllr D. E. Hawkins

Cllr R. Maynard

Cllr P. Moores

Cllr R. Murrow

Cllr A. D. O'Sullivan

Cllr D. A. Rice-Mundy

Cllr V. E. Schooling

Cllr M. Scott-Johns

Cllr K. Trehorn

Cllr D. N. Tungate

**Clerk to the Council**

Mr G. P. Flexman MBA MSc DMS CiLCA

**Auditors**

BDO LLP

Arcadia House

Maritime Walk

Ocean Village

Southampton

SO14 3TL

**Internal Auditors**

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

**New Milton Town Council**  
**Statement of Responsibilities**  
**31 March 2025**

**The Council's Responsibilities**

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Clerk to the Council, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

**The Responsible Financial Officer's Responsibilities**

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2025 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

**Responsible Financial Officer's Certificate**

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of New Milton Town Council at 31 March 2025, and its income and expenditure for the year ended 31 March 2025.

Signed: .....

Mr G. P. Flexman MBA MSc DMS CiLCA- Clerk to the Council

Date: .....

**New Milton Town Council**  
**Statement of Accounting Policies**  
**31 March 2025**

**Auditors**

**The name and address of the External Auditors is provided for information only.**

**These Statements are not subject to audit and the External Auditors have no responsibility for them.**

**Accounting Convention**

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

**Fixed Assets**

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

**New Milton Town Council**  
**Statement of Accounting Policies**  
**31 March 2025**

**Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 4 to 15 years on a straight line basis.

Play equipment is depreciated over 15 years on a straight line basis.

Infrastructure assets are depreciated over 15 years on a straight line basis.

Community assets are not depreciated because they are of intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

**Grants or Contributions from Government or Related Bodies**

**Capital Grants**

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

**Revenue Grants**

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

**Investments**

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at notes 13 and 15.

**Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

**Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

**New Milton Town Council**  
**Statement of Accounting Policies**  
**31 March 2025**

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 18 to 21.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account -- represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Cost of Support Services**

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due on 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

**New Milton Town Council**  
**Income and Expenditure Account**  
**31 March 2025**

	Notes	2025 £	2024 £
<b>Income</b>			
Precept on District Council		1,325,429	1,246,391
Grants Receivable		35,953	3,011
Rents Receivable, Interest & Investment Income	2	26,192	33,372
Charges made for Services		92,339	98,250
Other Income		22,918	18,400
<b>Total Income</b>		<b>1,502,831</b>	<b>1,399,424</b>
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(362,149)	(316,951)
Grant-aid Expenditure		(33,500)	(22,130)
Other Costs	1	(421,073)	(517,428)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(327,921)	(290,563)
Other Costs	1	(191,569)	(199,549)
<b>Total Expenditure</b>		<b>(1,336,212)</b>	<b>(1,346,621)</b>
<b>Excess of Income over Expenditure for the year.</b>		<b>166,619</b>	<b>52,803</b>
<b>Exceptional Items</b>			
(Loss)/Profit on the disposal of fixed assets		-	10
Investment (Losses)/Profits		(101)	1,179
<b>Net Operating Surplus for Year</b>		<b>166,518</b>	<b>53,992</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Capital Expenditure charged to revenue	11	(146,403)	(420,306)
Investments purchased from revenue	13	(9,223)	(1,214)
Reverse profit on asset disposals		-	(10)
Reverse Losses/(Profits) on investment disposals		101	(1,179)
Transfer from Earmarked Reserves	21	7,049	372,982
<b>(Deficit) for the Year (from) General Fund</b>		<b>18,042</b>	<b>4,275</b>
<b>Net (Deficit) for the Year</b>		<b>10,993</b>	<b>(368,707)</b>
The above (Deficit) for the Year has been (funded) for the Year (from) as follows:			
Transfer from Earmarked Reserves	21	(7,049)	(372,982)
(Deficit) for the Year (from) General Fund		18,042	4,275
		<b>10,993</b>	<b>(368,707)</b>

The council had no other recognisable gains and/or losses during the year.

*The notes on pages 12 to 20 form part of these unaudited statements.*

**New Milton Town Council**  
**Statement of Movement in Reserves**  
**31 March 2025**

Reserve	Purpose of Reserve	Notes	2025 £	Net Movement in Year £	2024 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	2,933,595	14,665	2,918,930
Investment Financing Account	Store of capital resources set aside to purchase investments	19	264,678	1,830	262,848
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	20	7,292	7,292	-
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	13,249	(7,049)	20,298
General Fund	Resources available to meet future running costs		373,493	18,042	355,451
<b>Total</b>			<b>3,592,307</b>	<b>34,780</b>	<b>3,557,527</b>

*The notes on pages 12 to 20 form part of these unaudited statements.*

**New Milton Town Council**

**Balance Sheet**

**31 March 2025**

	Notes	2025 £	2025 £	2024 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	10		3,506,666	3,447,921
<b>Long Term Assets</b>				
Investments Other Than Loans	13		264,678	262,848
<b>Current Assets</b>				
Debtors and prepayments	14	75,061		81,326
Investments	15	250,000		250,000
Cash at bank and in hand		<u>225,781</u>		<u>143,655</u>
		550,842		474,981
<b>Current Liabilities</b>				
Creditors and income in advance	16	<u>(146,257)</u>		<u>(93,681)</u>
<b>Net Current Assets</b>			404,585	381,300
<b>Total Assets Less Current Liabilities</b>				
			4,175,929	4,092,069
Deferred Grants	17		(583,622)	(534,542)
<b>Total Assets Less Liabilities</b>			<u>3,592,307</u>	<u>3,557,527</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	18		2,933,595	2,918,930
Investments Financing Reserve	19		264,678	262,848
Usable Capital Receipts Reserve	20		7,292	-
Earmarked Reserves	21		13,249	20,298
General Reserve			<u>373,493</u>	<u>355,451</u>
			<u>3,592,307</u>	<u>3,557,527</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2025, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 23rd June 2025 .

Signed: .....  
Cllr R. A. Reid  
Chairman

.....  
Mr G. P. Flexman MBA MSc DMS CiLCA  
Responsible Financial Officer

Date: .....  
.....

*The notes on pages 12 to 20 form part of these unaudited statements.*

**New Milton Town Council**

**Cash Flow Statement**

**31 March 2025**

	Notes	2025 £	2025 £	2024 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(682,949)		(607,799)
Other operating payments		(583,498)		(791,010)
			(1,266,447)	(1,398,809)
<i>Cash inflows</i>				
Precept on District Council		1,325,429		1,246,391
Cash received for services		106,481		121,078
Revenue grants received		35,953		3,011
			1,467,863	1,370,480
<b>Net cash inflow/(outflow) from Revenue Activities</b>	24		201,416	(28,329)
<b>SERVICING OF FINANCE</b>				
<i>Cash inflows</i>				
Interest received		19,042		27,965
Investment Income		7,306		5,987
<b>Net cash inflow from Servicing of Finance</b>			26,348	33,952
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(236,081)		(452,791)
Purchase of investments		(89,341)		(35,345)
<i>Cash inflows</i>				
Sale of investments		87,410		33,281
Sale of fixed assets		-		10
Capital grant received		92,374		32,485
<b>Net cash (outflow) from Capital Activities</b>			(145,638)	(422,360)
<b>Net cash inflow/(outflow) before Financing</b>			82,126	(416,737)
<b>FINANCING AND LIQUID RESOURCES</b>				
(Increase)/Decrease in money on call			-	250,000
<b>Net cash (outflow)/inflow from financing and liquid resources</b>			-	250,000
<b>Increase/(Decrease) in cash</b>	25		<b>82,126</b>	<b>(166,737)</b>

*The notes on pages 12 to 20 form part of these unaudited statements.*

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**1 Other Costs Analysis**

**Other Costs reported in the council's Income and Expenditure Account comprise the following:**

**Direct Service Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Outdoor Sports & Recreation Facilities	79,295	163,492
Community Parks & Open Spaces	117,165	120,467
Allotments	4,668	3,070
Community Safety (Crime Reduction)	5,128	5,128
Promotion & Marketing of the Area	161,995	171,434
Community Development	73,917	67,324
Roads & Street Furniture	10,520	6,931
Investment Activities	1,885	1,712
Less: Grant-aid Expenditure	(33,500)	(22,130)
<b>Total</b>	<b>421,073</b>	<b>517,428</b>

**Democratic, Management & Civic Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Corporate Management	160,734	154,653
Democratic Representation & Management	10,026	28,124
Civic Expenses	2,090	1,619
Mayors Allowance	694	-
Members' Allowances	18,025	15,153
<b>Total</b>	<b>191,569</b>	<b>199,549</b>

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

**2 Interest and Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	18,886	27,385
Investment Income	7,306	5,987
	<b>26,192</b>	<b>33,372</b>

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**3 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

**4 Related Party Transactions**

The council entered into no material transactions with related parties during the year.

**5 Audit Fees**

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees for statutory audit services	2,100	2,100
Total fees	<u>2,100</u>	<u>2,100</u>

**6 General Power of Competence**

With effect from 19th May 2015 New Milton Town Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 19th May 2015 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

**7 Members' Allowances**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Members of Council have been paid the following allowances for the year:		
Chairmans Allowance	694	-
Members' Allowances	18,025	15,153
	<u>18,719</u>	<u>15,153</u>

**8 Employees**

The average weekly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Full-time	12	10
Part-time	7	5
Temporary	1	-
	<u>20</u>	<u>15</u>

## New Milton Town Council

### Notes to the Accounts

**31 March 2025**

#### **9 Pension Costs**

The council participates in the Hampshire County Council Pension Scheme. The Hampshire County Council Pension Scheme is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2025 was £109,016 (31 March 2024 - £98,234).

The most recent actuarial valuation was carried out as at 31st March 2023, and the council's contribution rate is confirmed as being 21.40% of employees' employees' pay, with effect from 1st April 2026 (year ended 31 March 2025 – 21.40%).

Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Hampshire County Council Pension Scheme, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

#### **10 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Operational Leasehold Land and Buildings</b>	<b>Non Operational Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Other</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2024	4,519,430	-	-	1,034,571	312,235	112,442	-	5,978,678
Additions	64,835	-	-	14,592	154,350	-	-	233,777
Disposals	-	-	-	(1,577)	-	-	-	(1,577)
At 31 March 2025	4,584,265	-	-	1,047,586	466,585	112,442	-	6,210,878
<b>Depreciation</b>								
At 31 March 2024	(1,649,277)	-	-	(718,333)	(163,147)	-	-	(2,530,757)
Charged for the year	(90,837)	-	-	(54,984)	(29,211)	-	-	(175,032)
Eliminated on disposal	-	-	-	1,577	-	-	-	1,577
At 31 March 2025	(1,740,114)	-	-	(771,740)	(192,358)	-	-	(2,704,212)
<b>Net Book Value</b>								
At 31 March 2025	2,844,151	-	-	275,846	274,227	112,442	-	3,506,666
At 31 March 2024	2,870,153	-	-	316,238	149,088	112,442	-	3,447,921

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

#### **Fixed Asset Valuation**

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2002 by external independent valuers, Messrs Zurich Municipal Insurance. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

#### **Assets Held under Finance Agreements**

The council holds no such assets

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**11 Financing of Capital Expenditure**

	<b>2025</b>	<b>2024</b>
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	<u>233,777</u>	<u>452,791</u>
	<u>233,777</u>	<u>452,791</u>
was financed by:		
Capital Grants	87,374	32,485
Revenue:		
Capital Projects Reserve	-	349,000
Precept and Revenue Income	<u>146,403</u>	<u>71,306</u>
	<u>233,777</u>	<u>452,791</u>

**12 Information on Assets Held**

Fixed assets owned by the council include the following:

**Operational Land and Buildings**

- 6 Pavilions at 4 recreation grounds
- Workshop and stores
- Land for new 178 dwelling development
- Ballard Lake

**Vehicles and Equipment**

- Light Vans
- Play Equipment at 7 sites
- Skate park
- Sundry grounds maintenance equipment
- Sundry office equipment

**Infrastructure Assets**

- Lighting and Floodlighting
- Trail bollards
- Jubilee Wall
- Multi-use games area
- Other street furniture

**Community Assets**

- Allotments – 5 sites
- Recreation grounds – 5
- Play areas and open spaces
- War Memorial
- Council Artifacts & Regalia

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**13 Investments**

	<b>Investments Other Than Loans</b>
	<b>£</b>
Cost	
At 01 April 2024	262,848
Additions	89,341
Disposals	(87,511)
At 31 March 2025	<u>264,678</u>
<b>Net Book Value</b>	
At 31 March 2025	<u>264,678</u>
	<u>264,678</u>
At 01 April 2024	<u>262,848</u>
	<u>262,848</u>

At 31 March 2025 the investments included above at a cost of £264,678 had a market value of £318,448 (31 March 2024 - £312,188 ).

**14 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Debtors	46,248	31,483
VAT Recoverable	18,013	19,876
Prepayments	1,426	19,802
Accrued Income	8,419	9,054
Accrued Interest Income	955	1,111
	<u>75,061</u>	<u>81,326</u>

**15 Current Asset Investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
CCLA Public Sector Deposit Fund	250,000	250,000
	<u>250,000</u>	<u>250,000</u>

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**16 Creditors and Accrued Expenses**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Creditors	80,203	30,818
Other Creditors	265	262
Superannuation Payable	12,816	10,233
V A T Payable	-	31
Payroll Taxes and Social Security	14,213	9,675
Accruals	20,810	27,762
Income in Advance	11,210	5,856
Capital Creditors	6,740	9,044
	<u>146,257</u>	<u>93,681</u>

**17 Deferred Grants**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Capital Grants Unapplied</b>		
At 01 April	5,551	5,551
Grants received in the year	92,374	32,485
Applied to finance capital investment	(87,374)	(32,485)
At 31 March	<u>10,551</u>	<u>5,551</u>
<b>Capital Grants Applied</b>		
At 01 April	528,991	536,270
Grants Applied in the year	87,374	32,485
Released to offset depreciation	(43,294)	(39,764)
Extinguished and/or transferred	-	-
At 31 March	<u>573,071</u>	<u>528,991</u>
<b>Total Deferred Grants</b>		
At 31 March	<u>583,622</u>	<u>534,542</u>
At 01 April	<u>534,542</u>	<u>541,821</u>

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**18 Capital Financing Account**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	2,918,930	2,620,362
Financing capital expenditure in the year		
Additions - using revenue balances	146,403	420,306
Reversal of depreciation	(175,032)	(161,502)
Deferred grants released	43,294	39,764
Balance at 31 March	<u>2,933,595</u>	<u>2,918,930</u>

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

**19 Financial Instruments Financing Account**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	262,848	259,605
Financing Investment Purchases in the year		
Additions - using capital receipts	9,223	1,214
Additions - using revenue balances	80,118	34,131
Disposal of investments	(87,511)	(32,102)
Balance at 31 March	<u>264,678</u>	<u>262,848</u>

The Financial Instruments Financing Account represents revenue and capital resources applied to finance the purchase of Available for Sale Investments, less provisions for losses below the original cost of the applicable investment, and the entries necessary to adjust loans made at less than market rates of interest to a Fair Value as reported in the Balance Sheet. It does not represent a reserve that the council can use to support future expenditure.

**20 Usable Capital Receipts Reserve**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	-	850
Capital receipts (investment sales)	96,633	34,495
Capital used to fund expenditure	(89,341)	(35,345)
Balance at 31 March	<u>7,292</u>	<u>-</u>

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**21 Earmarked Reserves**

	<b>Balance at 01/04/2024</b>	<b>Contribution to reserve</b>	<b>Contribution from reserve</b>	<b>Balance at 31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	(86,033)	-	-	(86,033)
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	106,331	37,953	(45,002)	99,282
<b>Total Earmarked Reserves</b>	<b>20,298</b>	<b>37,953</b>	<b>(45,002)</b>	<b>13,249</b>

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2025 are set out in detail at Appendix A.

**22 Capital Commitments**

The council had no capital commitments at 31 March 2025 not otherwise provided for in these accounts.

**23 Contingent Liabilities**

The council is not aware of any contingent liabilities at the date of these accounts.

**24 Reconciliation of Revenue Cash Flow**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	166,619	52,803
Add/(Deduct)		
Interest and Investment Income	(26,348)	(33,952)
Decrease/(Increase) in debtors	6,265	(15,683)
Increase/(Decrease) in creditors	54,880	(31,497)
<b>Revenue activities net cash inflow/(outflow)</b>	<b>201,416</b>	<b>(28,329)</b>

**New Milton Town Council**

**Notes to the Accounts**

**31 March 2025**

**25 Movement in Cash**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	455	222
Cash at bank	143,200	310,170
	<hr/> 143,655	<hr/> 310,392
<b>Balances at 31 March</b>		
Cash with accounting officers	282	455
Cash at bank	225,499	143,200
	<hr/> 225,781	<hr/> 143,655
<b>Net cash inflow/(outflow)</b>	<hr/> 82,126	<hr/> (166,737)

**26 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 23rd June 2025), which would have a material impact on the amounts and results reported herein.

**New Milton Town Council**

**Appendices**

**31 March 2025**

**Appendix A**

**Schedule of Other Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2024</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2025</u>
	£	£	£	£
<b><u>Capital Project Reserves</u></b>				
Fernhill Lane	150,000			150,000
Funds Invested (and expensed)	(236,033)			(236,033)
	<u>(86,033)</u>	<u>0</u>	<u>0</u>	<u>(86,033)</u>
<b><u>Other Earmarked Reserves</u></b>				
Council Offices	27,500	18,052	(26,167)	19,385
Dementia Allotment	3,300			3,300
Youth Work	12,000		(11,500)	500
Community Infrastructure Levy 2021-22	21,674		(7,335)	14,339
Community Infrastructure Levy 2022-23	32,465			32,465
Community Infrastructure Levy 2023-24	9,392			9,392
Community Infrastructure Levy 2024-25	0	19,901		19,901
	<u>106,331</u>	<u>37,953</u>	<u>(45,002)</u>	<u>99,282</u>
<b>TOTAL EARMARKED RESERVES</b>	<b><u>20,298</u></b>	<b><u>37,953</u></b>	<b><u>(45,002)</u></b>	<b><u>13,249</u></b>

**New Milton Town Council**

**31 March 2025**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	22,359	23,119
Open Spaces	38,390	102,181
Community Safety (Crime Reduction)	5,500	5,128
Planning & Development Services (including Markets)	583,761	558,222
Highways Roads (Routine)	2,000	(2,105)
Investment Activities	-	1,885
Net Direct Services Costs	<u>652,010</u>	<u>688,430</u>
Corporate Management	496,219	465,737
Democratic & Civic	28,700	30,835
Net Democratic, Management and Civic Costs	<u>524,919</u>	<u>496,572</u>
Interest & Investment Income	-	(26,192)
Capital Expenditure	182,000	235,881
Proceeds of Disposal of Capital Assets	-	(87,410)
Transfers to/(from) other reserves	-	106
(Deficit from)/Surplus to General Reserve	<u>(33,500)</u>	<u>18,042</u>
<b>Precept on District Council</b>	<u><u>1,325,429</u></u>	<u><u>1,325,429</u></u>

**New Milton Town Council**

**31 March 2025**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

Notes	2025 £	2025 £	2025 £	2024 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>				
Recreation & Sport	79,295	(56,176)	23,119	98,225
Open Spaces	121,833	(19,652)	102,181	104,468
<b>ENVIRONMENTAL SERVICES</b>				
Community Safety (Crime Reduction)	5,128	-	5,128	5,128
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>				
Economic Development (including markets)	524,144	(4,486)	519,658	485,308
Community Development	73,917	(35,353)	38,564	64,413
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>				
Highways Roads (Routine)	10,520	(12,625)	(2,105)	(4,006)
<b>OTHER SERVICES</b>				
Investment Activities	1,885	-	1,885	1,712
<b>CENTRAL SERVICES</b>				
Corporate Management	488,655	(22,918)	465,737	426,816
Democratic & Civic	10,026	-	10,026	28,124
Civic Expenses	20,809	-	20,809	16,772
<b>Net Cost of Services</b>	<b>1,336,212</b>	<b>(151,210)</b>	<b>1,185,002</b>	<b>1,226,960</b>

## Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2024/25

New Milton Town Council

[www.newmiltontowncouncil.gov.uk/](http://www.newmiltontowncouncil.gov.uk/)

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

### New Milton Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

23/06/2025

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

[www.newmiltontowncouncil.gov.uk/](http://www.newmiltontowncouncil.gov.uk/)

## Section 2 – Accounting Statements 2024/25 for

### New Milton Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	750,857	381,300	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,246,391	1,325,429	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	192,824	357,186	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	-607,798	-690,070	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	-1,200,974	-969,260	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	381,300	404,585	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	393,655	475,781	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	6,241,526	6,475,556	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

Date

23/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

23/06/2025

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

# Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **New Milton Town Council**

## 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

## 2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

## 3 External auditor certificate 2024/25

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date



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## **New Milton Town Council**

*Internal Audit Report 2024-25 (interim)*

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*Claire Lingard*  
*Consultant Auditor*

*For and on behalf of*  
*Auditing Solutions Ltd*

**Action Plan**

Rec. No.	Recommendations	Response
<p><b>Review of Accounting Records &amp; Bank Reconciliations</b></p>		
R1	The Clerk/RFO should liaise with DCK Accounting Services on this matter and work towards resolving this discrepancy.	R1 DCK having reviewed opening/closing balances, checking both sets of figures, they all Matched confirming Quilter Cheviot fig. £262,848.41. DCK believe auditors were checking the figure against the Omega post close down but before the production of the final year end accounts. Apparently, the Omega data was updated in June 2024 with the investment and fixed asset movements to 31 March 2024.
<p><b>Review of Assessment &amp; Management of Risk</b></p>		
R2	The Clerk/RFO is advised to ensure that the Council's Risk Register portfolio is reviewed and readopted during the 2024-25 financial year.	R2 The Risk Assessments for 2024-25 previously reviewed on 25 March 2024 will be reviewed, re-adopted and Endorsed by F&GP on 10.12.24.
<p><b>Review of Investments &amp; Loans</b></p>		
R3	The Clerk/RFO and Members should continuously review its current investment with Quilter Cheviot, and its other investments, to ensure that, as far as is practicably possible, that the risk of loss due to poorly performing and/or high-risk investments is mitigated to the extent that this is possible.	R3 Regards investments, the Quilter Cheviot portfolio recorded a 12.1% growth over the 12 months to 28 June 2024 now valued at £262,848. The Average Fund Yield of the CCLA (Charities, Churches & Local Authorities) for the 6-month period to 30 June 2024 was just over 5% pa.
R4	Where the Clerk/RFO and Members are caused to debate the Council's Investment Strategy, and the investment of public funds within financial institutions, it is imperative that all parties declare a 'Prejudicial and Pecuniary' interest if either they themselves, or members of their immediate family, or business associates are: <ul style="list-style-type: none"> <li>a) Employed by any financial advisory service or funds management organisation; and,</li> <li>b) hold an investment from a financial institution providing existing or proposed financial investment services to the Council.</li> </ul> <p>This interest <b>MUST</b> be recorded in the Declarations of Interest section of the Minutes, and in such circumstances, we strongly recommend that any affected Officer or Member recuse themselves from related debate and vote. This is to ensure total transparency relating to the management of public funds and to ensure that all parties are protected from unwarranted accusations of impropriety.</p>	R4 Noted