

1/26/27

DATE	PAYEE	DESCRIPTION	AMOUNT
Mar			
28	Citation	Rotas & Workforce Management – Monthly Charge	£54.00
30	Wipeout World Ltd	Refund following event cancellation due to weather conditions in August 2025	£984.01
		March Subtotal	£1,038.01
Apr			
1	NFDC (Town Hall)	National Non-Domestic Rate Council Offices & Premises 2026/27 April	£522.50
	NFDC (Fawcetts)	National Non-Domestic Rate Sports Ground & Premises 2026/27 April	£441.18
6	Vodafone	Monthly mobile phone charges - 20 mobiles	£291.97
9	LGRC Associates	Annual Meetings Course for Communications Officer	£14.09
10	HCC	Licence fee for bunting display in the town centre	£99.80
12	BPCE	Replaces Societe Generale. Kubota Contract Hire	£303.40
13	Scrummies	Costs of spoiled food and loss of earnings caused by a warm freezer	£323.49
	Seekers Social Enterprize C.I.C	Community consultation for Gore Road Youth & Family Hub. 50% initial instalment, with 50% of consults taken place	£2,125.00
17	Abbas Cabins Ltd	Portaloos for Lions Community Carnival event as agreed	£660.00
	All Clear Pest Control	Rodent Monitoring & Control at one location	£78.00
	Ampfield Traffic	6 SLR deployments across 2 dates at various locations, including collection	£495.00
	Brewers	Painting supplies for Becton Lane Dementia Allotment shed and gazebo	£86.57
	Christchurch Garden Machinery	Annual machinery servicing and repairs	£1,370.68
	Cleaning Angels	Changing room cleaning at Ashley Pavilion	£50.00
	Drain Division	Emergency call-out to clear blocked drains at the Recreation Ground	£647.76
	Eden Springs	Water cooler rental, including bottles and cleaning	£7.09
	Empire Industrial Doors	Call out to New Milton Cricket Club to assess and free jammed entrance shutter	£216.00
	Fretzens Solicitors	Employment advice	£1,210.20
	South Coast Sports Academy	HAF camps at Arnewood School, including venue hire, catering and coach fees	£1,065.36
	Geoff Kilbey	Repairs to BC21NLU (Not covered by warranty or service agreement)	£1,325.76
	Greenlock Electrical	Refit of light fitting at Indoor Bowls and review of CCTV footage at Outdoor Bowls	£126.00
	HALC	HALC Affiliation Fees (£1400) NALC Levy (£1832)	£3,232.00
	HCC (Hants LGPS)	Pension Contributions - March 2026	£12,787.84
	HMRC Cumbernauld	Tax and NIC - March 2026	£15,366.75
	Jewson	Drain rods and materials for gutter repairs	£70.19
	John Shutler Tree Services	Cyclical Tree Surveys	£3,027.54
	Juice (Concentrate)	Website security updates for one year (£1,080), Dementia website updates and Summer Music poster updates (£90)	£1,170.00
	Kat Marsh	Rugby Coaching (HAF)	£100.00
	Kompan	Long Meadow Play Area upgrade (CAPEX + S106) as budget	£105,972.97
	L.Kitcher	Replacement footbridge, new fencing and gates at Long Meadow (CAPEX + S106), and replacement wall plate and rehangng of existing gate at Outdoor Bowls. As budget	£10,440.00
		Carried Forward	£164,665.15

1/26/27

		Brought Forward	£164,665.15
	Lapwing	Cleaning & office supplies	£277.47
	Lisa Lee Photography	Photography and editing services for 2 full days.	£1,440.00
	Lush Signs	Bench Plaque	£60.00
	Meridian Property Services	Bus shelter cleaning (14) Facia clean at Fernhill	£600.00
	Motorist	Payment to motorist for windscreen damage	£264.00
	NMSB	Fawcetts Car Park and drain repairs (£201.69), and general waste removal site wide (£306)	£507.69
	NFDC	National Non-Domestic Rates for 01/04/26 to 31/03/27 - High Street noticeboard and clubhouse premises on Whitefield Road	£26.20
	New Forest PAT	Annual PAT testing - Statutory Testing	£411.90
	New Forest Stationers	Stationery Supplies for Town Council usage	£26.14
	Previous Allotment Holder	Return of deposit following post tenancy plot inspection	£50.00
	Rejuvenate	Provision of managed services, including pre-paid remote IT support, domain renewal (£71.95) and new headsets and iPad for office use (£551.25)	£2,052.10
	rialtas	Annual accounting support, maintenance, licences and subscriptions	£1,118.40
	Screwfix	Fernhill fencing replacement materials CAPEX (£642.34) Ashley Pavilion fire exit sign and shower head (£68.98)	£711.32
	Seton	First aid kit for Dementia Allotment and vehicle signage	£153.43
	Sharp	Photocopier rental and copies	£699.44
	Stacey Miller	Wellbeing sessions x2 (£200), wellbeing (£150), Food for Thought workshops x18 (£1,800) HAF	£2,150.00
	Travis Perkins/ Hire	Materials & machinery hire for various works, including allotment tap repairs, Fernhill path repairs, Fawcetts harvest tank works, gate post breakout and reset, car park repairs, general open spaces maintenance, and hand tools.	£573.24
	Turfleet Hire	Contract Hire of John Deere 4066R Tractor & 1570 Outfront Mower + Muthing Flail	£1,938.00
	Waste Management Facilities	Mixed Municipal Waste at Ashley Sports Ground - Re-Chargeable	£280.18
21	worldpay	Website Payment Function (Currently not in use)	£15.00
24	Cleaning Angels	Changing room cleaning at Ashley Pavilion	£40.00
	Empire Industrial Doors	Ashley Hub shutter cover damage	£216.00
	Fireguard Services	Replacement dry powder extinguisher for Navara vehicle	£40.08
	South Coast Sports Academy	Easter Camp coaching sessions x6 HAF	£900.00
	Jewson	Duck ramps Ballard Lake	£182.40
	NMSB	Damaged fencing disposal	£78.00
	npower	Site wide electricity bills	£1,770.94
	Plants for Trade	Replacement trees	£432.80
	Staff/ Members	Salaries and Expenses - April 2026	£48,590.13
	Travis Perkins	Materials for Fernhill patio repairs and Combination padlocks	£448.69
28	Citation	On-Site H&S Consultancy - Up to Half Day and Rotas & Workforce Management – Monthly Charges	£116.81
		TOTAL	£230,835.51



Holiday Activities and Food (HAF) Updates

Plans for our summer sessions are well underway as we prepare to deliver 16 youth activity days throughout the summer holidays. These sessions provide young people with safe, structured and engaging opportunities to socialise, develop confidence, build friendships and access positive activities during a period when many families can struggle with a lack of routine and support.

The importance of these sessions has increased significantly in recent years, particularly with the rise in the number of young people identified as having Special Educational Needs and Disabilities (SEND), increasing from 12% to 19%. For many of these young people, the consistency, predictability and social opportunities provided through organised activities are essential to their wellbeing, emotional regulation and continued development.

Our summer programme aims to create an inclusive environment where all young people feel welcomed, supported and able to participate at a level appropriate to their individual needs. Activities will focus on promoting independence, teamwork, healthy lifestyles, creativity and resilience, whilst also reducing isolation during the school holiday period.

In addition to benefiting the young people directly, the sessions also provide valuable respite and support for parents and carers, many of whom face increased pressures during school breaks. By offering accessible and meaningful activities across the summer, we hope to ensure young people remain connected to their peers, community and support networks in a positive and enriching way.

Food For Thought

The Food for Thought sessions continue to progress well and have been very positively received by the young people attending. Engagement levels have been consistently high, with participants showing enthusiasm not only for the cooking elements of the programme, but also for the wider wellbeing activities incorporated into each session.

Young people have been keen to take an active role throughout the process, from planning and preparing ingredients to cooking meals and working together as a group. The sessions are providing valuable opportunities to develop practical life skills, increase confidence in the kitchen, and encourage greater independence around food preparation and healthy eating choices.

Alongside the cooking activities, the wellbeing aspects of the sessions have created a safe and supportive environment for young people to talk openly, build relationships and develop positive coping strategies. Activities focusing on emotional wellbeing, teamwork and communication have encouraged participation from a wide range of young people, including those who may initially struggle with confidence or social interaction.



New Forest Young Carers

New Forest Young Carers works across the whole of the New Forest district, currently supporting over 220 young carers and their families. They have just under 40 young carers open to the service in New Milton and, with New Milton Town Council, deliver a monthly youth club session at Ashley Hub. These sessions provide valuable opportunities for young carers to have fun, relax, and socialise with peers who share similar experiences.

In addition, they offer a range of activities throughout the year, particularly during school holidays, including events such as a family picnic and a pool party at Durlston Court. Recognising that some families face transport barriers, we provide lifts to ensure young carers can access these opportunities. In recent months, this has enabled young carers from New Milton to attend activities including a trip to Southampton to see Matilda the Musical, snowboarding, and a specialist water sports activity day.

Alongside activities, young carers are offered one-to-one support sessions to help them build coping skills and resilience. We have also supported several local families to access additional benefits and assistance from partner organisations, including the food bank.

New Milton
Town
Council



Application Form for Youth Grant Aid

Project Name

New Forest Young Carers (New Milton)

Lead Applicant's Name (This is the the person who is responsible for the finances of the group/project)

[Redacted]

Address

Community First, Mead Court, Winsor Road, Cadnam SO40 2HR

Postcode SO40 2HR

Phone Landline [Redacted] Mobile [Redacted]

E-mail [Redacted]

Name of the Group New Forest Young Carers

Project Details

Please tell us about your project idea - what do you want to do, when and how you plan to do it. Include in this the number of people who will benefit directly & indirectly, where and how young people access your group and services (i.e. is it referral based, voluntary participation etc., risk assessments, and how the group/wider community will benefit from this grant.)

Young carers carry a level of responsibility that often exceeds their years, providing practical and emotional support to family members while trying to navigate school, friendships, and their own development. This dual role can lead to social isolation, reduced educational attainment, and increased risk of poor mental health.

This funding will enable the delivery of targeted support through structured youth clubs, accessible events, and enriching activities designed specifically for young carers. These provisions will offer safe, supportive spaces where young people can connect with peers who share similar experiences, reducing isolation and strengthening social networks. Regular youth sessions will incorporate a blend of recreational activities, informal education, and wellbeing support, helping young carers build confidence, resilience, and essential life skills.

In addition, funded events and enrichment opportunities- such as trips, sports, creative workshops, and outdoor experiences- will provide vital respite from caring responsibilities. These experiences are not simply recreational; they are developmental, giving young carers the chance to explore new interests, build positive memories, and experience a sense of normality often missing from their daily lives.

By investing in this provision, the project aims to improve emotional wellbeing, increase engagement in education and community life, and empower young carers to recognise their own potential beyond their caring role. Ultimately, the funding will contribute to more equitable outcomes, ensuring that young carers are supported, visible, and given the same opportunities to thrive as their peers.

Where will your project be based

New Milton. (Ashley Hub & other venues)

What do you hope to achieve?

We aim to improve the emotional wellbeing of young carers by reducing isolation, providing regular respite, and creating opportunities for peer connection through youth clubs and activities. The programme will build confidence, resilience, and practical life skills, while supporting stronger engagement with education and community life. Ultimately, it will ensure young carers feel recognised, supported, and better equipped to manage their responsibilities alongside their own development.

Is this a new project ? (Please tick box)

<input type="checkbox"/>	<input checked="" type="checkbox"/> No
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If no please explain the history of the project.

New Forest Young Carers is a specialist service delivered by Community First, a charity focused on improving the wellbeing of local communities across Hampshire. The service was developed to recognise and support children and young people aged 7–18 in the New Forest who take on caring responsibilities for a family member with illness, disability, mental health needs, or substance misuse.

Over time, the project has grown into a structured support programme offering one-to-one support, school liaison, youth clubs, and respite activities. Its core aim has remained consistent: to reduce isolation, improve wellbeing, and ensure young carers are able to enjoy their childhood alongside their responsibilities. New Forest Young Carers now supports hundreds of local young people each year, working in partnership with schools, local authorities, and the wider Hampshire Young Carers network to provide tailored, early intervention support. We currently work with 36 Young Carers in New Milton and hope to encourage more of them to access our support and activities.

Budget - Please list what you would like to spend the award on.

Item	Cost
Food, equipment, staff	£500
Total	£500

Do you need more money than you are applying for? Please tell us if you are applying for other grants i.e. Hampshire County Council, New Forest District Council or other funding bodies.

We are part of a larger organisation and we procure ongoing fundraising to finance our projects.

Have you received a grant from New Milton Town Council before?
(Please tick appropriate box)

YES - but a number of years ago now

Final Checklist

You must attach the following to your application:

- Last year's accounts
- Minutes of your last AGM
- Current Constitution of Rules
- List of committee/board members

A copy of your group's most recent bank statement - the name on the statement must be the same as the name of the group on your constitution

Your organisation's safeguarding and equality and diversity policies, if you intend to work with anyone below the age of 18 years

Appendix 4

New Milton Town Council

Unaudited Financial Statements

For the year ended 31 March 2026

New Milton Town Council

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31 March 2026

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New Milton Town Council

Council Information

31 March 2026

(Information current at 29th June 2026)

Chairman

Cllr D. A. Rice-Mundy

Councillors

Cllr R. Maynard (Vice Chairman)

Cllr J. Adams

Cllr J. Baker

Cllr G. R. Blunden

Cllr S. J. Clarke

Cllr M. Craze

Cllr S. P. Davies

Cllr W. Davies

Cllr D. E. Hawkins

Cllr P. Moores

Cllr A. D. O'Sullivan

Cllr V. E. Schooling

Cllr M. Scott-Johns

Cllr K. Trehorn

Cllr D. N. Tugate

Clerk to the Council & RFO

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 2026

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 2026 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 2026, and its income and expenditure for the year ended 31 March 2026.

Signed:

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

Date:

New Milton Town Council
Statement of Accounting Policies
31 March 2026

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 2026

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 2026

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.

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 is due at 31st March 2028 and any change in contribution rates as a result of that valuation will take effect from 1st April 2029.

New Milton Town Council
Income and Expenditure Account
31 March 2026

	Notes	2026 £	2025 £
Income			
Precept on District Council		1,450,227	1,325,429
Grants Receivable		110,084	35,953
Rents Receivable, Interest & Investment Income	2	24,029	26,192
Charges made for Services		69,979	92,339
Other Income		9,436	22,918
Total Income		1,663,755	1,502,831
Expenditure			
Direct Service Costs:			
Salaries & Wages		(415,128)	(362,149)
Grant-aid Expenditure		(33,500)	(33,500)
Other Costs	1	(493,765)	(421,073)
Democratic, Management & Civic Costs:			
Salaries & Wages		(364,975)	(327,921)
Other Costs	1	(189,716)	(191,569)
Total Expenditure		(1,497,084)	(1,336,212)
Excess of Income over Expenditure for the year.		166,671	166,619
Exceptional Items			
Profit/(Loss) on the disposal of fixed assets		3,330	-
Investment Profits/(Losses)		3,766	(101)
Net Operating Surplus for Year		173,767	166,518
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	11	(133,230)	(146,403)
Investments purchased from revenue	13	-	(9,223)
Reverse profit on asset disposals		(3,330)	-
Reverse (Profits)/Losses on investment disposals		(3,766)	101
Transfer (to)/from Earmarked Reserves	21	(4,914)	7,049
(Deficit) for the Year (from) General Fund		31,857	18,042
Net (Deficit) for the Year		36,771	10,993
The above (Deficit) for the Year has been (funded) for the Year (from) as follows:			
Transfer (to)/from Earmarked Reserves	21	4,914	(7,049)
(Deficit) for the Year (from) General Fund		31,857	18,042
		36,771	10,993

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 2026

Reserve	Purpose of Reserve	Notes	2026 £	Net Movement in Year £	2025 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	2,938,102	4,507	2,933,595
Investment Financing Account	Store of capital resources set aside to purchase investments	19	261,421	(3,257)	264,678
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	20	14,315	7,023	7,292
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	18,163	4,914	13,249
General Fund	Resources available to meet future running costs		405,350	31,857	373,493
Total			3,637,351	45,044	3,592,307

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

New Milton Town Council

Balance Sheet

31 March 2026

	Notes	2026 £	2026 £	2025 £
Fixed Assets				
Tangible Fixed Assets	10		3,475,127	3,506,666
Long Term Assets				
Investments Other Than Loans	13		261,421	264,678
Current Assets				
Debtors and prepayments	14	84,394		75,061
Investments	15	250,000		250,000
Cash at bank and in hand		<u>324,676</u>		<u>225,781</u>
		659,070		550,842
Current Liabilities				
Creditors and income in advance	16	<u>(210,691)</u>		<u>(146,257)</u>
Net Current Assets			448,379	404,585
Total Assets Less Current Liabilities			4,184,927	4,175,929
Deferred Grants	17		(547,576)	(583,622)
Total Assets Less Liabilities			<u>3,637,351</u>	<u>3,592,307</u>
Capital and Reserves				
Capital Financing Reserve	18		2,938,102	2,933,595
Investments Financing Reserve	19		261,421	264,678
Usable Capital Receipts Reserve	20		14,315	7,292
Earmarked Reserves	21		18,163	13,249
General Reserve			<u>405,350</u>	<u>373,493</u>
			<u>3,637,351</u>	<u>3,592,307</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2026, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2026 .

Signed:

Cllr D. A. Rice-Mundy
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 2026

	Notes	2026 £	2026 £	2025 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(778,977)		(682,949)
Other operating payments		(687,198)		(583,498)
			(1,466,175)	(1,266,447)
<i>Cash inflows</i>				
Precept on District Council		1,450,227		1,325,429
Cash received for services		103,554		106,481
Revenue grants received		110,084		35,953
			1,663,865	1,467,863
Net cash inflow from Revenue Activities	24		197,690	201,416
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		15,797		19,042
Investment Income		8,285		7,306
Net cash inflow from Servicing of Finance			24,082	26,348
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(133,230)		(236,081)
Purchase of investments		(43,555)		(89,341)
<i>Cash inflows</i>				
Sale of investments		50,578		87,410
Sale of fixed assets		3,330		-
Capital grant received		-		92,374
Net cash (outflow) from Capital Activities			(122,877)	(145,638)
Net cash inflow before Financing			98,895	82,126
Increase in cash	25		98,895	82,126

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

New Milton Town Council

Notes to the Accounts

31 March 2026

1 Other Costs Analysis

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

Direct Service Costs

	2026	2025
	£	£
Outdoor Sports & Recreation Facilities	113,558	79,295
Community Parks & Open Spaces	124,843	117,165
Allotments	5,393	4,668
Community Safety (Crime Reduction)	6,163	5,128
Promotion & Marketing of the Area	179,474	161,995
Community Development	87,266	73,917
Roads & Street Furniture	8,554	10,520
Investment Activities	2,014	1,885
Less: Grant-aid Expenditure	(33,500)	(33,500)
Total	493,765	421,073

Democratic, Management & Civic Costs

	2026	2025
	£	£
Corporate Management	166,571	160,734
Democratic Representation & Management	1,510	10,026
Civic Expenses	2,351	2,090
Mayors Allowance	-	694
Members' Allowances	19,284	18,025
Total	189,716	191,569

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

2 Interest and Investment Income

	2026	2025
	£	£
Interest Income - General Funds	15,744	18,886
Investment Income	8,285	7,306
	24,029	26,192

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.

New Milton Town Council

Notes to the Accounts

31 March 2026

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:

	2026	2025
	£	£
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

	2026	2025
	£	£
Members of Council have been paid the following allowances for the year:		
Chairmans Allowance	-	694
Members' Allowances	19,284	18,025
	<u>19,284</u>	<u>18,719</u>

8 Employees

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

	2026	2025
	Number	Number
Full-time	12	12
Part-time	8	7
Temporary	-	1
	<u>20</u>	<u>20</u>

All staff are paid in accordance with nationally agreed pay scales.

New Milton Town Council

Notes to the Accounts

31 March 2026

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 2026 was £111,797 (31 March 2025 - £109,016).

The most recent actuarial valuation was carried out as at 31st March 2025, 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 2026 – 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

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Non Operational Land and Buildings	Vehicles and Equipment	Infra-structure Assets	Community Assets	Other	Total
Cost	£	£	£	£	£	£	£	£
At 31 March 2025	4,584,265	-	-	1,047,586	466,585	112,442	-	6,210,878
Additions	3,567	-	-	20,307	109,356	-	-	133,230
Disposals	-	-	-	(13,500)	-	-	-	(13,500)
At 31 March 2026	4,587,832	-	-	1,054,393	575,941	112,442	-	6,330,608
Depreciation								
At 31 March 2025	(1,740,114)	-	-	(771,740)	(192,358)	-	-	(2,704,212)
Charged for the year	(90,908)	-	-	(39,380)	(34,481)	-	-	(164,769)
Eliminated on disposal	-	-	-	13,500	-	-	-	13,500
At 31 March 2026	(1,831,022)	-	-	(797,620)	(226,839)	-	-	(2,855,481)
Net Book Value								
At 31 March 2026	2,756,810	-	-	256,773	349,102	112,442	-	3,475,127
At 31 March 2025	2,844,151	-	-	275,846	274,227	112,442	-	3,506,666

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 2026

11 Financing of Capital Expenditure

	2026	2025
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	133,230	233,777
	<u>133,230</u>	<u>233,777</u>
was financed by:		
Capital Grants	-	87,374
Precept and Revenue Income	133,230	146,403
	<u>133,230</u>	<u>233,777</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 Community HUB
- 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 2026

13 Investments

	Investments Other Than Loans
Cost	£
At 01 April 2025	264,678
Additions	43,555
Disposals	(46,812)
At 31 March 2026	<u>261,421</u>
 Net Book Value	
At 31 March 2026	<u>261,421</u>
	<u>261,421</u>
 At 01 April 2025	<u>264,678</u>
	<u>264,678</u>

At 31 March 2026 the investments included above at a cost of £261,421 had a market value of £346,057 (31 March 2025 - £318,448).

14 Debtors

	2026	2025
	£	£
Trade Debtors	31,830	46,248
VAT Recoverable	28,557	18,013
Prepayments	23,105	1,426
Accrued Income	-	8,419
Accrued Interest Income	902	955
	<u>84,394</u>	<u>75,061</u>

15 Current Asset Investments

	2026	2025
	£	£
CCLA Public Sector Deposit Fund	<u>250,000</u>	<u>250,000</u>
	<u>250,000</u>	<u>250,000</u>

New Milton Town Council

Notes to the Accounts

31 March 2026

16 Creditors and Accrued Expenses

	2026	2025
	£	£
Trade Creditors	153,458	80,203
Other Creditors	265	265
Superannuation Payable	12,788	12,816
Payroll Taxes and Social Security	15,367	14,213
Accruals	9,561	20,810
Income in Advance	12,512	11,210
Capital Creditors	6,740	6,740
	<hr/>	<hr/>
	210,691	146,257

17 Deferred Grants

	2026	2025
	£	£
Capital Grants Unapplied		
At 01 April	10,551	5,551
Grants received in the year	-	92,374
Applied to finance capital investment	-	(87,374)
At 31 March	<hr/>	<hr/>
	10,551	10,551
Capital Grants Applied		
At 01 April	573,071	528,991
Grants Applied in the year	-	87,374
Released to offset depreciation	(36,046)	(43,294)
At 31 March	<hr/>	<hr/>
	537,025	573,071
Total Deferred Grants		
At 31 March	<hr/>	<hr/>
	547,576	583,622
At 01 April	<hr/>	<hr/>
	583,622	534,542

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 2026

18 Capital Financing Account

	2026	2025
	£	£
Balance at 01 April	2,933,595	2,918,930
Financing capital expenditure in the year		
Additions - using revenue balances	133,230	146,403
Reversal of depreciation	(164,769)	(175,032)
Deferred grants released	36,046	43,294
Balance at 31 March	<u>2,938,102</u>	<u>2,933,595</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

	2026	2025
	£	£
Balance at 01 April	264,678	262,848
Financing Investment Purchases in the year		
Additions - using capital receipts	43,555	9,223
Additions - using revenue balances	-	80,118
Disposal of investments	(46,812)	(87,511)
Balance at 31 March	<u>261,421</u>	<u>264,678</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

	2026	2025
	£	£
Balance at 01 April	7,292	-
Capital receipts (investment sales)	50,578	96,633
Capital used to fund expenditure	(43,555)	(89,341)
Balance at 31 March	<u>14,315</u>	<u>7,292</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 2026

21 Earmarked Reserves

	Balance at 01/04/2025	Contribution to reserve	Contribution from reserve	Balance at 31/03/2026
	£	£	£	£
Capital Projects Reserves	(86,033)	-	-	(86,033)
Other Earmarked Reserves	99,282	96,289	(91,375)	104,196
Total Earmarked Reserves	13,249	96,289	(91,375)	18,163

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 2026 are set out in detail at Appendix A.

22 Capital Commitments

The council had no capital commitments at 31 March 2026 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

	2026	2025
	£	£
Net Operating Surplus for the year	166,671	166,619
Add/(Deduct)		
Interest and Investment Income	(24,082)	(26,348)
(Increase)/Decrease in debtors	(9,333)	6,265
Increase in creditors	64,434	54,880
Revenue activities net cash inflow	197,690	201,416

New Milton Town Council

Notes to the Accounts

31 March 2026

25 Movement in Cash

	2026	2025
	£	£
Balances at 01 April		
Cash with accounting officers	282	455
Cash at bank	225,499	143,200
	<hr/> 225,781	<hr/> 143,655
Balances at 31 March		
Cash with accounting officers	215	282
Cash at bank	324,461	225,499
	<hr/> 324,676	<hr/> 225,781
Net cash inflow	<hr/> <hr/> 98,895	<hr/> <hr/> 82,126

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 29th June 2026), which would have a material impact on the amounts and results reported herein.

New Milton Town Council

Appendices

31 March 2026

	<u>01/04/2025</u>	<u>to reserve</u>	<u>from reserve</u>	<u>31/03/2026</u>
	£	£	£	£
<u>Capital Project Reserves</u>				
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>
<u>Other Earmarked Reserves</u>				
Council Offices	19,385	19,964	(19,173)	20,176
Dementia Allotmant	3,300			3,300
Youth Work	500			500
Community Infrastructure Levy 2021-22	14,339		(14,339)	0
Community Infrastructure Levy 2022-23	32,465		(32,465)	0
Community Infrastructure Levy 2023-24	9,392		(9,392)	0
Community Infrastructure Levy 2024-25	19,901	8,595	(16,006)	12,490
Community Infrastructure Levy 2025-26	0	67,730		67,730
	<u>99,282</u>	<u>96,289</u>	<u>(91,375)</u>	<u>104,196</u>
TOTAL EARMARKED RESERVES	<u>13,249</u>	<u>96,289</u>	<u>(91,375)</u>	<u>18,163</u>

New Milton Town Council

31 March 2026

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Recreation & Sport	31,277	67,809
Open Spaces	52,155	114,718
Community Safety (Crime Reduction)	5,500	6,163
Planning & Development Services (including Markets)	681,519	568,957
Highways Roads (Routine)	1,000	2,669
Investment Activities	-	2,014
Net Direct Services Costs	<u>771,451</u>	<u>762,330</u>
Corporate Management	497,576	522,110
Democratic & Civic	28,700	23,145
Net Democratic, Management and Civic Costs	<u>526,276</u>	<u>545,255</u>
Interest & Investment Income	(12,000)	(24,029)
Capital Expenditure	164,500	176,785
Proceeds of Disposal of Capital Assets	-	(53,908)
Transfers to/(from) other reserves	-	11,937
(Deficit from)/Surplus to General Reserve	-	31,857
Precept on District Council	<u>1,450,227</u>	<u>1,450,227</u>

New Milton Town Council

31 March 2026

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2026 £	2026 £	2026 £	2025 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Recreation & Sport	113,558	(45,749)	67,809	23,119
Open Spaces	130,236	(15,518)	114,718	102,181
ENVIRONMENTAL SERVICES				
Community Safety (Crime Reduction)	6,163	-	6,163	5,128
PLANNING & DEVELOPMENT SERVICES				
Economic Development (including markets)	594,602	(3,427)	591,175	519,658
Community Development	87,266	(109,484)	(22,218)	38,564
HIGHWAYS, ROADS & TRANSPORT SERVICES				
Highways Roads (Routine)	8,554	(5,885)	2,669	(2,105)
OTHER SERVICES				
Investment Activities	2,014	-	2,014	1,885
CENTRAL SERVICES				
Corporate Management	531,546	(9,436)	522,110	465,737
Democratic & Civic	1,510	-	1,510	10,026
Civic Expenses	21,635	-	21,635	20,809
Net Cost of Services	1,497,084	(189,499)	1,307,585	1,185,002

Section 1 – Annual Governance Statement 2025/26

Appendix 5

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 2026, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured 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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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 has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓		
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

29/06/2026

and recorded as minute reference:

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

Chair

Clerk

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Section 2 – Accounting Statements 2025/26 for

NEW MILTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	381,300	404,585	<i>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.</i>
2. (+) Precept or Rates and Levies	1,325,429	1,450,227	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	357,186	267,436	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	-690,070	-780,103	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	-969,260	-893,766	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	404,585	448,379	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	475,781	574,676	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	6,475,556	6,592,029	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 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

29/06/2026

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

29/06/2026

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 2025/26

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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026**.

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 2026** 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 2026
- 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 2025/26

- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 the dates set for the period for the exercise of public rights , 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 31 March 2026 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? NB: 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 or from www.ada.org.uk

NEW MILTON TOWN COUNCIL

www.newmiltontowncouncil.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) 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

05/11/2025 06/11/2025 03/06/2026 *Auditing Solutions CV KING AND*

Signature of person who carried out the internal audit



Date

04/06/2026

*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).

2026-27	Parish	Precept £	Tax Base	Band D
1	Taunton	6,922,706	20,603.08	336.00
2	Salisbury City Council	6,306,962	15,719.46	401.22
3	Shrewsbury	4,772,978	27,713.12	172.23
4	Bridgwater	4,726,790	10,951.00	431.63
5	Chippenham	4,712,659	13,773.36	342.16
6	Weston super Mare	4,465,654	27,210.00	164.12
7	Weymouth	4,375,270	19,914.30	219.70
8	Falmouth	4,057,218	8,311.34	488.15
9	Central Swindon South	3,752,904	19,710.80	190.40
10	Trowbridge	3,638,495	11,899.82	305.76
11	Dunstable	3,611,546	13,596.00	265.63
12	Yeovil	3,597,700	9,730.74	369.73
13	Truro	3,527,562	7,670.48	459.89
14	Newquay	3,387,796	9,704.26	349.10
15	Leighton Linlade	3,105,167	15,806.00	196.45
16	Frome	3,023,126	9,588.19	315.30
17	Aylesbury	2,900,061	19,470.71	148.94
18	Lowestoft	2,664,909	13,379.84	199.17
19	Sutton Coldfield	2,631,825	37,619.00	69.96
20	Penzance	2,528,957	7,708.62	328.07
21	Central Swindon North	2,480,172	10,010.20	247.76
22	Witney	2,427,251	11,377.10	213.35
23	Bracknell	2,409,671	21,805.00	110.51
24	Banbury	2,384,754	17,688.30	134.82
25	Portishead	2,362,825	10,478.00	225.50
26	Huntingdon	2,228,018	7,792.20	285.93
27	St. Neots	2,191,566	11,946.90	183.44
28	Great Aycliffe	2,190,100	7,011.00	312.38
29	Abingdon	2,175,940	12,926.70	168.33
30	Peterlee	2,141,789	4,780.30	448.04
31	Ware	2,121,219	7,617.36	278.47
32	Yate	2,070,915	8,850.00	234.00
33	Cirencester	2,050,280	7,598.97	269.81
34	Bodmin	2,021,355	5,184.29	389.90
35	Bournemouth Town	1,981,980	67,246.30	29.47
36	Newbury	1,967,492	13,526.89	145.45
37	Bicester	1,947,886	13,489.20	144.40
38	Northampton Town	1,944,400	37,976.95	51.20
39	Calne	1,934,744	6,699.02	288.81
40	Biggleswade	1,930,629	8,054.00	239.71
41	Dorchester	1,913,842	8,745.90	218.83
42	Poole Town	1,896,970	58,261.00	32.56
43	Camborne	1,882,805	6,682.49	281.75
44	Hertford	1,880,271	12,828.09	146.57
45	Barnstaple	1,841,131	7,163.88	257.00
46	Totton and Eling	1,839,351	9,587.50	191.85
47	Redruth	1,836,162	4,772.52	384.74
48	Crowborough	1,834,563	9,345.30	196.31
49	Newton Abbot	1,822,075	9,002.50	202.40

50	Houghton Regis	1,819,350	7,760.00	234.45
51	St. Ives	1,764,670	6,132.96	287.74
52	Harpenden Town	1,760,000	14,692.70	119.79
53	Hailsham	1,747,698	8,010.40	218.18
54	Littlehampton	1,729,069	10,626.00	162.72
55	Westbury	1,718,133	5,546.27	309.78
56	Didcot	1,714,966	11,442.40	149.88
57	Farnham	1,703,930	18,586.90	91.67
58	Daventry	1,697,653	9,523.99	178.25
59	Ryde	1,684,874	8,501.20	198.19
60	Saltash	1,661,881	5,791.38	286.96
61	Stowmarket	1,651,996	7,275.62	227.06
62	Chesham	1,651,211	8,400.19	196.57
63	Wells	1,634,990	4,455.76	366.94
64	New Milton	1,631,666	10,825.80	150.72
65	Sevenoaks	1,624,084	10,075.59	161.19
66	Haverhill	1,618,040	8,167.71	198.10
67	Spennymoor	1,614,372	6,784.90	237.94
68	Goole	1,611,000	5,782.90	278.58
69	Bexhill-on-Sea Parish Council	1,610,588	17,554.17	91.75
70	Hatfield	1,595,923	12,870.60	124.00
71	Congleton	1,585,910	11,464.84	138.33
72	Haydon Wick	1,573,943	8,936.30	176.13
73	Wellington	1,569,759	5,957.00	263.52
74	Malvern	1,560,438	11,378.78	137.14
75	Melksham	1,552,883	5,987.05	259.37
76	Chichester	1,547,003	12,672.10	122.08
77	Lewes	1,545,372	6,480.00	238.48
78	Saffron Walden	1,543,009	7,181.63	214.85
79	Fleet	1,537,194	11,021.50	139.47
80	Blyth	1,526,573	11,280.95	135.32
81	Kidderminster Town Council	1,521,980	17,715.00	85.91
82	Warminster	1,516,900	6,606.35	229.61
83	Royal Wootton Bassett	1,516,114	4,757.07	318.71
84	Crewe Town Council	1,510,508	15,106.23	99.99
85	Rushden	1,496,134	10,064.00	148.66
86	Cambourne	1,493,098	4,678.00	319.17
87	Bude Stratton	1,490,743	4,464.89	333.88
88	Corsham	1,459,398	4,972.99	293.46
89	Burnham on Sea and Highbridge	1,437,785	7,115.55	202.06
90	Uckfield	1,432,188	6,045.00	236.92
91	Bletchley and Fenny Stratford	1,425,407	6,576.74	216.73
92	St Austell	1,420,600	6,641.43	213.90
93	Macclesfield Town Council	1,419,550	19,871.34	71.44
94	Devizes	1,412,601	6,178.30	228.64
95	Wokingham	1,404,224	17,574.24	79.90
96	Buckingham	1,398,760	5,680.18	246.25
97	East Grinstead	1,389,998	12,130.30	114.59
98	Newark	1,381,498	9,421.02	146.64
99	Seaham	1,375,302	4,862.30	282.85