ALTON
Town Council

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Town Clerk: Tom Horwood

Town Hall
Market Square
Alton
Hampshire
GU34 1HD

4 December 2025

Dear Councillor

You are hereby summoned to an extraordinary meeting of the **FULL COUNCIL** on **Wednesday 10 December 2025 at 7.00pm** at the Assembly Rooms, High St, Alton GU34 1BA, when the under mentioned business will be transacted.

There is a pre-meeting briefing for town councillors only at 6.30pm with Andrew Lyndon-Skeggs concerning development of the Holybourne Roundabout site at the junction of the A31 and Montecchio Way (B3004).

Yours faithfully

Councillor Annette Eyre
Town Mayor

To: All Town Councillors

Councillor Matthew Bayliss
Councillor Chris Botten
Councillor Mark Boyce-Churn
Councillor Annette Eyre
Councillor Don Hammond
Councillor Graham Hill
Councillor Matthew Kellermann
Councillor Roger Lamb
Councillor Richard Moore
Councillor Nick O'Brien
Councillor John Quincey
Councillor Barbara Tansey
Councillor Janice Treacher

ALTON TOWN COUNCIL – WEDNESDAY 10th DECEMBER 2025
ASSEMBLY ROOMS, ALTON – AGENDA

1. Apologies for absence

2. Town Mayor's announcements

3. Minutes of the Full Council meeting held on 8th October 2025 for approval.

4. Declaration of Interest and Requests for Dispensations - Councillors are reminded of their responsibility to declare any disclosable pecuniary interest which they may have in any item of business on the agenda no later than when that item is reached. Unless dispensation has been granted, you may not participate in any discussion of or vote on any matter in which you have a pecuniary interest. You must withdraw when the meeting discusses and votes on the matter

5. Correspondence and Questions Received

6. King's Pond Project Stage One

7. Invitation to Tender: King's Pond Tree Works

8. Planning Application: Farnborough Airport, 25/00615/REV

9. Statement of Accounts from 1 October – 30 November 2025

10. Budget and Precept 2026/27

11. Interim Internal Audit Q2 report for noting

12. Event Grants – Alton Town Twinning Association and Alton Victorian Cricket Tournament

13. Local Government Reorganisation – Government consultation

14. To exclude the press and members of the public in view of the confidential nature of the business about to be transacted, in accordance with the Public Bodies (Admission to Meetings) Act 1960 section 1, subsection 2, and to be clear, as per subsection 3A, where the public are excluded from a meeting of a relevant local government body under subsection (2), the body may also prevent any person from reporting on the meeting using methods-
    (a)which can be used without that person's presence at the meeting, and
    (b)which enable persons not present at the meeting to see or hear the proceedings at the meeting as it takes place or later.

Confidential

15. Licence for The Snack Wagon for Jubilee Fields

16. Alton Tennis Club Lease

ALTON TOWN COUNCIL
FULL COUNCIL – 10 DECEMBER 2025
REPORTS PREPARED BY THE TOWN CLERK AND DEPUTY TOWN CLERK

ITEM 5: CORRESPONDENCE AND QUESTIONS RECEIVED FOR NOTING

RECOMMENDATION: To note the correspondence received.

To discuss any of the correspondence received, the above recommendation must be proposed as a motion by one councillor and seconded by another. The motion may then be amended in the usual way if councillors wish to pass a resolution for action.

1. Alton Community Hospital

The following correspondence was received on 28 November 2025 from Nicky MacDonald, Managing Director, Mid and North Division, Hampshire and Isle of Wight Healthcare NHS Foundation Trust:

Dear partner,

We are writing to update you on plans to improve how rehabilitation care is delivered at Alton Community Hospital.

We are committed to making sure our inpatient rehabilitation services continue to meet the needs of our local communities while also making the best use of our NHS staff, spaces, and resources. After a detailed review of patient data and activity, we've found that the current number of beds is higher than what's actually needed.

Most people recover better in the comfort of their own homes, and national guidance strongly supports this "home-first" approach. It's backed by clinical evidence and, most importantly, by what patients themselves have told us.

We are making some positive changes to how we deliver inpatient rehabilitation, and we want to reassure you that anyone who clinically needs a rehabilitation bed will still have access to one.

This new approach gives us a great opportunity to strengthen medical and therapy support across all seven days of the week, helping us provide safer, more consistent, and higher-quality care for everyone. As part of these improvements, we have brought all inpatient rehabilitation beds together on a single ward.

This will help us make the most of our skilled staff and resources, while continuing to offer the same high standard of person-centred care. By bringing the team together in one place, we can boost collaboration, ensure more consistent care, and create a more supportive environment for recovery making it easier for patients to get back on their feet.

Local people will still have access to inpatient rehabilitation at Alton Community Hospital when it is clinically appropriate. Alton will remain a vital part of our local NHS, and this plan supports its long-term future. By using beds more effectively and enhancing our medical and therapy staffing, we can *respond more flexibly to pressures across the system, making sure care is available when and where it's needed most.*

We are also making some exciting updates across the hospital to support a wider range of community health services. Our Community Clinic and Podiatry teams will move into newly refurbished, modern clinical spaces on Level 1 designed to be more comfortable and fit for purpose for both patients and staff. District Nurses will also return to the site after relocating during the pandemic, helping to strengthen local care and coordination.

Importantly, we have created space for future innovation. These changes mean we are well-positioned to introduce new services and care options in the coming year making Alton Community Hospital a true health and wellbeing hub for the whole community.

This is all part of our wider ambition to provide better care, closer to home aligned with the Trust's five-year strategy and the national NHS 10-year Health Plan.

We are planning local drop-in events where residents can learn more about the proposals, ask questions and share their views. Details can be found by visiting: https://hiowhealthcare.nhs.uk/about-us/improving-our-services/increasing-home-based-rehabilitation

We are proud to continue providing high-quality, person-centred care for people in the Alton area. Your support and involvement are incredibly important to us, and we truly value your input as we work together to shape the future of our services.

2. Will Hall Meadow

At its 8 October meeting, Alton Town Council agreed unanimously "to trial grazing in Will Hall Meadow from Spring 2026, subject to all necessary arrangements being in place." Work is ongoing to investigate the appropriate arrangements before a final decision to commence is made and residents have been told that they will consulted as part of this process. Messages were received from 21 local residents objecting to the proposal. While most have not given consent for their message and name to be published, the following from Graham Mead was received on 13 November, who has given consent. Other correspondents made similar points.

I am writing with regard to the proposed plan to graze cattle on Will Hall Meadow. I have copied Tom Horwood as I have previously had a number of interactions with him on this matter.

I apologise that this email is so long, but I see it as a complex issue, and potentially one with high risks.

I raised concerns on the grazing proposal with Tom Horwood as a result of the minutes of the council meeting on 8th October. I was advised: '…The decision was to see if a trial would be possible…' The Minutes read as follows:

> *68 Will Hall Management Plan*
> *Councillor Hammond proposed the motion that grazing be trialled in Will Hall Meadow from Spring 2027, **subject to all necessary arrangements being in place**.*

This was seconded by Councillor Botten.
Gareth Hurd spoke about the discussions had with the Deputy Clerk and Head Groundsman and his suggestions for managing the site and grazing the land and answered questions from councillors.
Councillor Kellermann proposed an amendment, that: "The trial be from 2026" This was seconded by Councillor Botten and with all councillors voting in favour the amendment was carried. Thus, on the proposal of Councillor Hammond, seconded by Councillor Botten, it was carried.
All in favour.

The wording I have highlighted, and the information from Tom Horwood, suggest there is work to do before a trial can be confirmed. Unfortunately, there do not seem to be any published council documents that detail precisely what scheme is proposed, how it might operate, what safeguards would be in place (for livestock or people), what the costs or net gain/loss might be, etc. Nor does there seem to be any commitment to consult with the public, even though there are many residents who would be directly impacted by any such trail.

As you will know, this land is used by residents of the Hop Fields development. However, it is also used by residents from other developments and people who live further west along the Basingstoke road. The prime functions are to use it as a path to/from town and to walk/exercise dogs, although in the summer it is often used for children to run/play. Users include people of all ages including parents with young children, pushchair users and wheelchair users. The path is used at all times of day, including in the dark.

My understanding is that the plan is to use electronic tagging only to control a herd of cattle (presumably heifers?) in order to graze the area, in order to save money on the grass cutting cost. If my understanding is correct, the grass is only cut once or twice each year, therefore the saving cannot be particularly significant.

I have a number of specific concerns regarding any such trail. Please find them detailed below:

Environmental Impact

I had the understanding that many councils, including our own, have adopted a 'wilding policy'. This entails cutting grass only once (perhaps twice) each year, to allow land to re-wild and support birds, butterflies, insects more generally to thrive in environments that would otherwise not be available. This obviously requires letting the grass grow. I am fully supportive of these. Item 2 of the council's 'New Climate Change Strategies' seems to reinforce this point:

> *2. Manage green spaces owned by Alton Town Council to improve climate resilience, biodiversity, carbon capture ...'*

Introducing grazing cattle would surely remove a significant element of this benefit and remove the conditions that some of the wildlife requires to nest and feed. It would also result in the release of methane, which would not otherwise be present in this environment. So, I fail to see any net environmental benefit of the proposed approach, in fact the opposite! It would also appear to contradict the goals of ACAN, which clearly include trying to reduce emissions from livestock.

If the goal for the council is really to save more money, and it believes it can control cattle using only electronic tagging in a safe way, and not impact an environment that is already semi-wild, I could argue this would be more appropriate on, for example, Flood Meadows, where much of the area is grass rather than wilder land and the mowing takes place significantly more frequently.

National Guidelines
DEFRA published an independent report: 'Opinion on the welfare implications of using virtual fencing systems to contain, move and monitor livestock' in October 2022.

A link to the report can be found at the foot of this email. There are some very interesting observations and recommendation included. I have drawn out a few of them below under the associated headings in the report.

> ***Virtual fencing as a means of containment and movement***
> *Continual access to drinking water points within virtually fenced areas requires careful planning.*
>
> ***Virtual fencing as a means of containment and movement***
> *GPS accuracy and resolution are potential problems. Virtual fencing users report that a fenceline may drift by a couple of metres or more, such that a contained stationary animal receives one or more audio cues and potentially an electric shock. This could cause confusion and potentially distress. In addition, if a fenceline is placed close to water sources or shade, GPS drift could potentially prevent access to these, or allow access to areas of risk (for example, poisonous plants such as acorn or yew, hazardous land features or structures, or highways).*
>
> ***Training livestock to use the system***
> *All virtually fenced livestock (including newly purchased or replacement animals joining an existing virtually fenced group) require a period of intentional training by the stockperson to*
> - *become familiar with the weight and feel of the collar (especially immediately after fitting)*
> - *experience the audio cue(s) and any vibration cue*
> - *experience (if necessary) the electric shock that will result if they continue to move through the boundary*
> - *learn that the aversive effect of the electric shock can be avoided by responding to the audio cue*
> - *learn that the behaviour of herdmates can indicate the boundary location and, if it is moving, to where*
> - *potentially learn that a stationary fenceline may be remembered in association with the physical landscape*
> - *learn that a moving fenceline may shift at one time or dynamically*
> - *(depending on the system) learn that their movement speed and direction effect how quickly following the audio cue that an electric shock is delivered*
>
> *Training requires a controlled and predictable environment in which reliable virtual fencelines allow livestock to explore the effect of the audio cues and to discover how to respond in order to avoid receiving an electric shock. For virtually fenced cattle the training period is likely to last at least 5–7 days.*

Recommendations
The virtual fencing and remote monitoring of livestock should not replace regular human inspection.

Land managers and stock keepers should not rely on virtual fencing in preference to physical fencing in situations that are high-risk to livestock or humans (for example, to keep stock off a main road *or railway line or away from a steep incline; to safeguard against biosecurity hazards).*

The extracts above raise a number of serious concerns about the welfare of the animals, the extent to which boundaries can be accurately set, a training period during which (with no physical barriers) there is a risk livestock are not really controlled, and most importantly the recommendation that states clearly tagging alone is not a safe solution near main roads. Evidently, New Odiham Road and Basingstoke Road are both busy for most of the day.

Given the lack of background data included in the council documentation I have been able to source, I have no idea whether councillors have been made aware of such guidance, whether they have effectively voted without such important knowledge, and/or whether they have chosen to ignore national guidance. It is also not clear whether they have discussed the implications when the tagging technology fails or the internet is unavailable (happening increasingly) i.e. cattle potentially on the road, trying to cross the footbridge or wandering into the river.

Impact on Will Hall Meadow Users

My understanding is that the boundaries for any grazing cattle would be set south of the footpath. I see a number of potential issues with this:

1. *The extent to which this can be done accurately is debatable (refer to the DEFRA report above).*

2. *If there is even a few metres of variance, it will result in cow dung on the footpath. This is evidently an issue particularly for pushchair and wheelchair users. It will also be an issue for all users during the hours of darkness.*

3. *The established custom and practice for dog walkers to exercise their dogs, including off their leads, will be taken away. The proximity of cattle and dogs being exercised on the path may also cause stress for both.*

General Concern

On a general level, as far as I am aware, there has not been any attempt at all to engage with nearby residents or users of Will Hall Meadow during any of the discussions. Nor have I seen any reported plan to consult prior to confirming the detail of any trial. Given this is clearly a change of use of land, this is surely unacceptable.

Feedback

Given the above, I would appreciate your feedback on the following:

1. What is the real goal for any trial?
2. Have councillors been made fully aware of all the relevant information/guidance for tag-only virtual fencing prior to voting to proceed with the trial?
3. Have councillors discussed the potential clash with its own environmental policies?
4. When will the precise details of any trial be communicated to relevant members of the public and what consultation will take place?
5. What risk assessments and welfare assessments have been, or will be, undertaken (both for the public and the livestock)?
6. What planning is taking place to ensure all of the relevant factors (including national recommendations) are taken into account?

I look forward to receiving your reply.

3. Farnborough Airport *(see also item 8)*

The following correspondence was received on 3 December 2026. It was sent to many parish councils in Hampshire and Surrey.

Dear councils and councillors,

Some of you will have received correspondence from Rushmoor Borough Council about Farnborough Airport's planning application. Only about 1/3 of impacted councils were sent the letter. Only three of the 110 council areas impacted by the proposal are included in the data provided by the airport in the planning application.

Farnborough Noise group has challenged Rushmoor Borough Council on the way that it is conducting the process (see attached email) but we need your help as you have authority to challenge them under the Localism Act 2011. The attached letter sets out the situation and there the points of challenge are. [Attachments are in supplementary papers.]

The application contains a huge amount of information but the decision is simple. Do the benefits outweigh the harm caused by the proposal? We do not have to address every point in the planning application; we just need to show that the balance is in favour to refuse. Farnborough Noise Group has been working through the documentation and identifying the key points of challenge. We have included these in a spreadsheet and will be adding to it over the next few weeks. Updated versions will be on the Farnborough Noise Group website (www.farnboroughnoise.org). We will be arranging two public zoom sessions in the absence of Rushmoor Borough Council conducting proper consultation. We ask that you communicate these events to your constituents. Details and joining instructions will be on the website and Facebook. If you have any questions or points to add, please email farnboroughnoise@gmail.com.

RECOMMENDATION: To note the correspondence received.

ITEM 6: KING'S POND PROJECT STAGE ONE **FOR DECISION**

This item seeks a Council resolution on whether to continue with Stage One of the King's Pond project and, if so, how, in the light of new detail on land ownership which forces a reconsideration of the previous decision to proceed with two options.

The Full Council meetings of 25 July and 6 August 2025 agreed to proceed with a public Invitation to Tender for Stage One of the King's Pond project: "Engineering and landscape design to sufficient detail for costing and for presentation to residents." This was based on options 2a (Dredging and removal of silt) and 4a (Pond and river). Three bidders expressed interest, with costs between c.£30,000 to a little over £50,000. It was reported to the Community and Stakeholder Group meeting on 11 November that further detailed research on land ownership revealed that the engineering works beyond the weir would have to take place on and under land that was not owned by Alton Town Council, but owned by Lakeside (Alton) Management Company Ltd., the management company for the Waterside Court housing development. This would enable a good flow velocity in the river. The Town Clerk wrote to the Directors of the company to discuss this. While a formal response has not been received, the complication of external land ownership effectively removes option 4a from consideration.

It is, therefore, timely to take stock. One possibility, that was raised at the Community and Stakeholder meeting, would be to continue with Stage One, but replace option 4a with the previously removed option 3c. This would keep a 'Pond and river' in consideration. Whereas the 4a river is meandering, the 3c river is straighter and requires no works on land outside town council ownership. The expected ecological benefits would not be as great as 4a. Members of the Task and Finish Group have given this further consideration and have compiled a <u>draft</u> summary of five options (A-E) to assist the councillor discussion but have not had time to develop or discuss these in further detail. It is included below. Note that these include a 'do nothing' option (E). It is good practice to bear in mind the 'do nothing' option to provide a comparator and to check the relative strengths and weaknesses of the other options. The five options in the summary are:

A. Just dredge
B. Dredging plus improve pond margins and paths (previous 2a)
C. Pond and river: dredge and improve pond margins and paths, create stream (previous 3c)
D. Light touch: nature recovery with limited dredging to improve margins and paths
E. Do nothing

Councillors may decide:

- To proceed with Stage One for any of the options A-D,
- To stop the project (option E: do nothing), or
- To defer a decision for a specific reason or for some specific further information.

If Stage One were to proceed in any form, the bids and their assessment will come forward to a future Council meeting to decide either to award the contract to one bidder or to reject all the bids. The August Council meeting included the involvement of members of the Task and Finish Group in the bid analysis.

Under the provisions of the Local Government Act 1972, six electors have convened a Parish Meeting on 15 December on the subject of King's Pond. If there is a proposal from electors to do so, that meeting will consider whether to demand East Hampshire District Council conduct a Parish Poll, which must then take place in January 2026, with the costs being charged to Alton Town Council (estimated at c. £10,000). A draft question has not been published.

For councillors to debate this matter, one councillor must propose a motion and another must second it. It may then be debated and, if desired, amended in the normal way. The following is a text that may be used to enable the debate. A councillor may propose the following or amend it during proposal:

RECOMMENDATION: To take forward Stage One of the King's Pond project on the basis of Option(s) [*add letter or letters]* and to authorise the Town Clerk to make the necessary changes to the Invitation to Tender and recommence the tendering process, including the panel assessment agreed by the 6 August Council meeting.

<u>DRAFT Options for King's Pond, December 2025</u>

Note that for all options:
- Improvement works to the path on the N side of the pond and management of the surrounding woodland and grassland will be similar.
- It is desirable to reduce silt and pollution run-off upstream and directly into the pond
- Any additional clean water supplies will help e.g. Lasham Drain
- Any reduction in water extraction at Windmill Hill will help the aquifer
- We are trying to mitigate a man made problem, not just from the original embankment and the alterations to the outflow but also the building over of land as Alton has grown plus the Hop fields being used for arable cropping leading to increased runoff and movement of silt
- The volume of silt has been calculated from the original topographic surveys and matches previous works 25 years ago.

Kings Pond Option A December 2025 – Just dredge
- Dredging the whole pond to remove approx. 10,000 cu m of silt

For	Against	Unknown
Simplest to arrange	No beneficial effect on wildlife especially lower pond life which is at the base of the natural food chain. Dredging will be damaging to any remaining lower pond life.	Cost can be ascertained from end of phase 1 design and estimating process
	Edges and margins remain the same but could be subject to greater erosion in the future as some areas already undercut.	Silt and pollution discharges into upper River Wey during works
	No obvious effect on reducing eutrophication	
	Would still need improvement to northern path and works to stabilize some edges at extra cost	
	Would still need to repeat action in about 25 years	Repeat dredging alleviated if silt discharges can be identified and remedial action taken

	We would need to convince Environment Agency that the proposal is correct solution to obtain their consent as river owner.	Where to dump 10,000 cu m contaminated silt? This is likely to have significant variation and risk element in final cost
	The Environment Agency concerned that removal of the contaminated silt and dumping elsewhere is merely shifting an environmental problem	
	Would need to satisfy EHDC Planning as to biodiversity effects when applying for consent.	

Kings Pond Option B December 2025 – Dredging Plus - improve pond margins and paths
Original Option 2

- Dredging the whole pond to remove approx. 10,000 cu m of silt
- Works to banks
- Improve pond margins for biodiversity
- Planting to try to improve biodiversity and water quality
- Optimise outfall screen to reduce blockages
- Possibly reduce the weir level to reduce the water level in the pond and thus the erosion of banks and islands

For	Against	Unknown
	Little positive effect on lower pond life which is at the base of the natural food chain. Dredging will be damaging to any remaining lower pond life	Cost can be ascertained from end of Stage 1 design and estimating process
Possible volunteer participation in planting	Edges and margins will require substantial amount of work	Silt and pollution discharges into River Wey downstream during works
Marginal beneficial effect on wildlife at the edges	No obvious effect on reducing eutrophication or increase in water temperature	
	Would still need to repeat dredging action in about 25 years	Repeat dredging alleviated if silt discharges can be identified and remedial action taken
	This partially repeats the failed attempt 25 years ago, redesign of edge planting and structure required	Where to dump 10000 cu m contaminated silt? This is likely to have significant variation and risk element in final cost
	We would need to convince Environment Agency that the proposal is correct solution to	Possible reduction in silt volume to be removed off site if some were contained within the

	obtain their consent as river owner.	pond area and the pond size reduced.
	The Environment Agency concerned that removal of the contaminated silt and dumping elsewhere is merely shifting an environmental problem	
	Would need to satisfy EHDC Planning as to biodiversity effects when applying for consent.	

Kings Pond Option C December 2025 – Pond and River. Dredge and improve pond margins and paths and create off line stream.
Original Option 3c

- Form a river channel through the site with associated wetland areas and smaller ponds or ‘scrapes’
- Retain a large pond with works similar to Option B.
- Dredging similar to option B but with less silt removed from site
- Optimise outfall screen to reduce blockages

For	**Against**	**Unknown**
Creates a wider range of habitats with greater biodiversity potential.	Little positive effect on lower pond life which is at the base of the natural food chain. Dredging will be damaging to any remaining lower pond life	Cost can be ascertained from end of Stage 1 design and estimating process
Possible volunteer participation in planting	Edges and margins will require substantial amount of work	The initial options were to give the Council a range of opportunities and not final designs. The actual positioning of the off line stream and its effect on visual amenity and access cannot be determined until the end of the stage 1 process.
This is still preferred solution by the Environment Agency although they accept final solution may be cost driven by ATC	Will not reduce eutrophication it in residual pond (s)	Where to dump say 5,000 cu m contaminated silt – this is likely to have significant variation and risk element in final cost
Marginal beneficial effect on wildlife at the edges of the retained pond	May need limited dredging of new stream if silt builds up.	Silt and pollution discharges into upper River Wey during works and whether any stream will increase silting in River Wey below
Should reduce eutrophication in new	Would still need to limited dredging in the retained	There would need to be sluices from the stream into the pond to

stream with beneficial effect on river	ponds at intervals to allow removal of decomposing waste from adjoining trees etc that encourages eutrophication. Removal of the main water flow might increase eutrophication in retained ponds.	help maintain water levels, the design of this is still unknown
Would provide bypass for main river to allow silt to flow through the site.	Would need to import substantial material to create new stream banks.	No suitable comparators have been found so far leading to a higher risk in the project
Could reduce need for future embankment inspection under proposed changes in inspection regime for large ponds and reservoirs if retained pond(s) is (are) separated from embankment.	The Environment Agency concerned that removal of the contaminated silt and dumping elsewhere is merely shifting an environmental problem	
	Possible increase in water temperature in retained ponds as cooling effect of river is removed leading to greater and quicker eutrophication in summer	
	Would need to satisfy EHDC Planning as to biodiversity effects when applying for consent.	

Kings Pond Option D December 2025 – Light Touch – Allowing Nature Recovery with Limited Dredging to improve pond margins and paths and let nature recover the site

- Limited dredging particularly to maintain island for wildlife
- Substantial marginal planting to try to improve biodiversity and water quality
- Optimise outfall screen to reduce blockages
- Possibly reduce the weir level to reduce the water level in the pond and thus the erosion of banks and islands

New Option

For	Against	Unknown
Greater range of plants and increased density of planting around margins	Marginal INITIAL beneficial effect on wildlife at the edges but little INITIAL effect on lower pond life which is	Cost unknown but substantially less without immediate considerable dredging, some localised works

	at the base of the natural food chain, although this will improve over time	to help rebuild banks and slopes is all that is required plus paths etc Cost should be estimated from end of Stage1 design cost indications
By increasing the slope at the pond edges with a greater amount of material and range of marginal plants there will be increased wildlife activity particularly in the lower food chain insects etc thus encouraging more and greater variety of birds and other wildlife	The pond will gradually silt up over 100 years requiring later dredging of the main channel and widening it to give an appreciable volume of open water. May need limited dredging now to maintain a proper water course	Repeated smaller cost unknown, possibly every 10 years of limited work
Possible volunteer participation in planting	Edges and margins will require regular maintenance and protection from wildlife during establishment	
Likely to receive Environment Agency support as produces significant biodiversity net gain over time and removes need for contaminated silt to be dumped elsewhere	Will not improve the eutrophication and water temperature in the downstream river.	EA agreement to concept
Possibility of boardwalks into the new pond side to vary the access arrangements and bring residents closer to nature without being visually intrusive.	Edges can be sloped with silt from island area without being taken off site provided EA agree but will probably still need brought in capping material.	
Should reduce eutrophication over time as pond slightly narrows increasing water speed and flushing of a smaller water volume		
Should reduce water pressure on the embankment whose construction is unknown with unknown design of Waterside Court retaining wall.	Over 100 years the view will gradually change with the marginal planting naturally extending further out.	
The situation will return to how the pond may have looked 200 years ago, albeit at a higher level due to the embankment.		
The water temperature would adjust over time as pond narrowed slightly with more		

cool water as a proportion of the volume reducing eutrophication		
The contaminated silt would eventually be bound up in the widened side margins which would increase over time.		
Likely to receive EHDC Planning support as it produces best biodiversity net gain over time		
Widened pond margins will help plants to be more sustainable over the summer as within the overall water environment. Equally these type of areas help alleviate flood flow by absorbing water.	The planting and protection will need to be materially better and more robust than last time at higher cost.	
Silt and pollution discharges into River Wey downstream during works will be minimised		

Kings Pond Option E December 2025 – Do absolutely nothing

For	Against	Unknown
No cost – apart from limited maintenance, as usual, of paths etc		
Contamination stays where it is	Will need to keep ensuring outlet grill is free and unblocked	
	Eutrophication will continue and probably get worse as pond increases to silt up leaving water shallower and darker coloured increasing water temperature	Possible increase in likelihood of summer smell
Should eventually reduce water pressure on the embankment whose construction is unknown with unknown design of Waterside Court retaining wall.	Pond would gradually silt up leaving river to cut its preferred route	
	Banks will probably erode and undercut, will remain largely unplanted and bare as wildlife eat anything that starts to grow	
	Island will be silted up to join nearest side and will lose wildlife through predation	
No regulatory (EA and EHDC) approvals required	Over 50 years the view will gradually change with more mudflats at low water levels	Future adverse public comment may force action later on when costs may be higher

ITEM 7: INVITATION TO TENDER – KING'S POND TREE WORKS **FOR DECISION**

The Council issued an Invitation to Tender on 3rd October for tree maintenance works which include clearing dead wood and lapsed timber and dealing with invasive species around the pond. Three contractors have submitted bids, which were opened by the Town Clerk in the presence of Councillor Tansey on 1st December and scored by the Town Clerk and Deputy Town Clerk. Councillors have the full information marked 'confidential' in their papers, and are reminded to refer to them only as A, B or C as per the summary of the scoring below:

Bid	Price score (/60)	Similar projects score (/20)	Working with Councils score (/10)	Quality of references score (10)	Overall score (/100)	Price	QUOTE EXCLUDING OPTIONALS	TOTAL QUOTE
A	51	0	8	4	63	£41,200.00	£35,300.00	£41,200.00
B	33	8	4	0	45	£57,318.00	£54,384.00	£57,318.00
C	60	16	8	6	90	£32,015.00	£29,940.00	£31,415.00

RECOMMENDATION:

To appoint Contractor C to undertake the tree work at King's Pond.

ITEM 8: PLANNING APPLICATION 25/00615/REV **FOR DECISION**
Farnborough Airport Farnborough Road Farnborough Hampshire GU14 6XA

We have been made aware that Rushmoor Borough Council is consulting on a planning application relating to Farnborough Airport:

Variation of Conditions 2 (aircraft movements) and 6 (aircraft weight), and replacement of Conditions 7 (1:10,000 risk contour) and 8 (1:100,00 risk contour), of planning permission 20/00871/REVPP determined on the 22/02/2022, in order to: a) increase the number of non-weekday aircraft movements from 8,900 to 13,500 per annum, and b) amend the permitted annual flight movements weight category from 50,000-80,000 kg to 55,000-80,000 kg, retaining the overall cap of 1,500 movements (within this cap: aircraft between 50,000-55,000 kg that do not meet ICAO Chapter 14 (or equivalent) noise standards shall continue to be counted, and non-weekday movements within the revised category shall increase from 270 to 405), and to c) replace Conditions Nos. 7 (1:10,000 risk contour) and 8 (1:100,000 risk contour) with a new condition to produce Public Safety Zone maps in accordance with the Department for Transport Requirements.

This is accessible at https://publicaccess.rushmoor.gov.uk/online-applications/search.do?action=simple&searchType=Application
(NOTE that you will need to enter the application reference 25/00615/REV into the search box.)

RECOMMENDATION: To submit a response to the consultation by the deadline of Tuesday 30 December 2025.

ITEM 9: STATEMENT OF ACCOUNTS 1 OCTOBER TO 30 NOVEMBER 2025 FOR DECISION

Councillors are requested to scrutinise the accounts and accompanying documents and reports to 30 November 2025.

Balance Sheet as at 30 November 2025: The balance sheet will be presented for sign off by the Chairman of the Council and the RFO (Responsible Financial Officer, i.e. Town Clerk).

Income & Expenditure: The Statutory Income and Expenditure Report for the period 1 October to 30 November 2025 is attached.

Bank Reconciliation Statement as at 30 November 2025: The Bank Reconciliation Statement for November 2025 is attached. This requires signing off on behalf of the council that the figures presented reconcile with the original bank statement which will be given to the Chairman on the night.

Payments over £500: The report which includes all payments over £500, issued between 1 October and 30 November 2025 in respect of invoices and grant cheques is attached.

Direct Debits: The updated direct debit list includes a new direct debit to HMRC for the PAYE and NI contributions, as recommended by the Internal Auditor, and is included in councillors' papers.

RECOMMENDATION: To confirm approval of:

1. **The balance sheet dated 30 November 2025;**
2. **The Income and Expenditure account to 30 November 2025;**
3. **The bank reconciliations for the Unity Account and the CCLA Deposit & Property Fund Accounts;**
4. **The Payments over £500 covering 1 October and 30 November 2025; and**
5. **The updated Direct Debit List.**

ITEM 10: BUDGET AND PRECEPT 2026/27 FOR DECISION

1. Any town councillor with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.

2. When the council's calendar was set in early 2025, it was assumed that the Budget meeting would be 7 January 2026. East Hampshire District Council (EHDC), as the billing authority, must adhere to a statutory timetable and have given us and the other precepting authorities a deadline of 9 January. This would give us very little time if councillors were not minded to accept the Budget on 7 January. Therefore, our 10 December 2025 Full Council meeting is now planned to be the Budget discussion, with 7 January a contingency if the Budget were not agreed. The budget spreadsheet is attached for debate and approval for 2026/27. Indicative estimates for 2027-29 are included as per regulations; these do not require approval at this time.

3. The council tax base for 2026/27 (i.e. the estimate of council taxpayers, which then turns the precept into the Band D bill) is the provisional calculation sent by EHDC on 26 November. It is possible, but unlikely, that this will change before EHDC sets the final bills, but if it did there would be a marginal impact on council tax bills. The base has increased by 4.9% to 7,791.71.

4. The 2025/26 precept was £890,180 and the council tax base was 7,609.03. The Band D tax rate for 2025/26 was £116.99 per year (i.e. 890180/7609.03). Other Bands are calculated relative to Band D on a set legal formula.[1]

5. The table below shows the ATC portion of Band D charges over the last five years. Alton TC's council tax charge increased by less than inflation in most years.[2] According to the Office for National Statistics, the most recent figure for the increase in average total earnings is +4.8% to September 2025.

Year	Band D	% increase	CPIH (prev Oct)
2021/22	£102.96	3.5%	0.9%
2022/23	£107.59	2.5%	3.8%
2023/24	£110.28	2.5%	9.6%
2024/25	£113.59	3.0%	4.7%
2025/26	£116.99	3.0%	3.2%

6. Projects delivered in 2025/26 include:

a) An upgrade to the footpaths at Flood Meadows and the Public Gardens.
b) New roller mower.
c) Valuation of all properties for insurance purposes.
d) Town Hall building improvements including secondary glazing, exterior decoration, roof and guttering repairs and new blinds.
e) Pothole work at Anstey Park.
f) Additional tree and hedge planting including 1,400 hedging plants and 17 new trees.
g) Solar panels at Energique and the Rugby Club at Anstey Park.
h) The unveiling of the Jane Austen sculpture and gardens.
i) Additional income has been secured via various grants.

7. Potential projects for 2026/27 incorporated within the draft budget, some dependent on further council deliberation and decision:

a) New Alton Neighbourhood Plan. £30,000 has been allocated for this, but it may require more.
b) King's Pond project. A reserve exists and it is proposed to increase this annually, but substantial external funding will be required.
c) Refurbishment of the pavilions at Jubilee Fields.
d) Extension to Anstey Park MUGA, subject to further feasibility work and a council decision.
e) Car park improvements at Anstey Park following the installation of the 3G pitch.
f) Purchase of new profi-hopper (ride-on mower).
g) Town Hall heating and internal refurbishment, subject to council decision.
h) Recruitment of a specialist Project Management Officer to manage the council's suite of projects that is increasing in ambition, scale and cost, to de-risk these projects. Also, to oversee and support those community projects that benefit from Community Infrastructure Levy to improve their delivery. With the deletion of a different vacant post, the overall staffing budget for 2026/27 is a reduction compared with the 2025/26 Budget.
i) Lease of new column Christmas lights, to be renewed every 3 years.
j) Replacement of one of the grounds vehicles, with either electric or petrol/diesel version.

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[1] Band A is 6/9 of Band D. B = 7/9. C = 8/9. E = 11/9. F = 13/9. G = 15/9. H = 18/9.

[2] The 'nominal' value increased from £102.96 to £116.99 (Band D). The 'real' value takes into account inflation and the decreasing value of the pound over time: i.e. if inflation had been applied since 2021/22, the 2025/26 Band D tax would be £126.56, rather than the actual £116.99. The ONS's favoured measure of inflation, CPIH, is used throughout.

k) Extension and/or replacement of existing CCTV system.
l) Electronic displays for bus shelter adverts and/or noticeboards if external funding is available.

8. Allotment rents have been frozen at £30 per year since 2022, when it was raised from £28. In addition, there is a one-off initial administration fee of £30 (including the cost of keys/locks). The Allotment Association has increased its mowing charge to ATC by inflation. If ATC's rent and administration fees to tenants had kept pace with inflation (CPIH previous Sep), they would have been £35.59 in 2025/26 and £37.06 in 2026/27. The budget proposes to increase rent and administration fees to £37.00 in 2025/26.

9. In addition, the rent has applied for the calendar year, with bills issued in November for the coming year. It is proposed to align the payment year to the financial year (April to March), to allow the Council to consider the fees during the regular Budget-setting process. This would entail an effective 'rent holiday' for three months for current tenants, before the new rate begins. No attempt will be made to charge either the old or new rate for the quarter January to March 2026.

10. ATC usually increases pitch fees annually by inflation. This is included in the draft Budget.

11. If the precept stays at the level of 2025/26, the draft budget will be in deficit by £92,707. The council must balance the budget. Options to do so are:

a) Reduce expenditure by reducing, cancelling or deferring activity.
b) Draw from the year-end working capital or from reserves.
c) Increase the precept.

12. The following table illustrates some precept options for 2026/27:

Precept	Band D bill	Bill increase %	Bill increase £	Deficit
£890,180 (2025/26)	£114.16	-2.4%	-£2.83	£92,707
£912,254	£116.99 (2025/26)	0%	£0.00	£70,633
£946,920	£121.44	+3.8% (CPIH inflation)	+£4.45	£35,967
£982,887	£126.05	+7.7%	+£9.06	£0

13. The final line in the table represents a budget that is balanced solely by relying on the precept. It is also possible to reduce the deficit (and thereby the precept) by drawing on working capital. Last year, the council budgeted to draw c.£27,000 from working capital, which was achievable. While our reserves are healthy, drawing too much from working capital or reserves is not sustainable in the long term, potentially adds pressure to future years and ought to be minimised. Officers estimate that a draw from reserves of £36,000 would be tolerable on the basis that we are currently forecasting up to a £90,000 surplus for 2025/26, while giving a buffer in case of unexpected extra costs in 2025/26.

14. This draw from working capital is included in the draft Budget spreadsheet, which indicates a precept of **£946,920**. This results in a Band D council tax bill of £121.44 per year, an increase of £4.45 per year or 3.8%. These figures are included in the draft Budget for consideration by the Council.

15. The budget papers include a list of our reserves and proposals to streamline these for council approval.

RECOMMENDATIONS:

1. **To approve the change in allotment fees to £37 per year and initial one-off administration fee to £37, and to change the annual billing period to commence in April 2026, with no charge levied for the period January to March 2026 inclusive.**
2. **To approve an inflationary increase in pitch fees.**
3. **To approve the budget and precept request for 2026/27, with a precept for Alton parish of £946,920.00.**
4. **To streamline the reserves as per the Appendix.**

ITEM 11: INTERIM INTERNAL AUDIT QUARTER 2 2025/2026 FOR NOTING

The Internal Audit took place on 3rd October 2025 and states the following:

"Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

"It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

"It is therefore our opinion that the systems and internal procedures at Alton Town Council are a model of good practice."

RECOMMENDATION: To note the attached Internal Auditor report.

ITEM 12: EVENT GRANTS FOR DECISION

12.1 Alton Town Twinning Association
An application has been submitted for £1,000.00 to assist with the costs of visits from around 20-30 friends from Pertuis to celebrate 20 years of twinning with France. Application form and associated documents are in councillors' papers.

12.2 Alton Victorian Cricket Tournament
An application has been submitted for £500.00 to pay for toilet hire (costs of which have increased due to larger volumes of people attending) and rubbish disposal. Application form and associated documents are in councillors' papers.

RECOMMENDATIONS:

1. **To approve a grant of £1,000 to Alton Town Twinning Association.**
2. **To approve a grant of £500 to Alton Victorian Cricket Tournament.**

ITEM 13: LOCAL GOVERNMENT REORGANISATION – GOVERNMENT CONSULTATION
FOR DECISION

Earlier this year, the 15 county, district and unitary councils in Hampshire and the Isle of Wight were invited by the Government to propose a new, simplified structure of unitary councils to replace them. Town and parish councils, like Alton Town Council, are not directly affected.

East Hampshire District Council and Hampshire County Council proposed a structure that would combine East Hampshire with Winchester, Basingstoke, Hart and Rushmoor. The other councils in Hampshire made proposals that combine East Hampshire with Winchester, Test Valley and, possibly, New Forest.

The Government has now opened a public consultation on the proposals and will decide in Spring 2026, with the existing councils being replaced in 2028. Anyone can respond to the consultation by 11 January. It can be found online at https://www.gov.uk/government/consultations/local-government-reorganisation-in-hampshire-isle-of-wight-portsmouth-and-southampton/proposals-for-local-government-reorganisation-in-hampshire-isle-of-wight-portsmouth-and-southampton.

On 19 November, the Minister for Local Government wrote to district and county councils to remind them that the code for local government publicity prohibits them from campaigning for a particular outcome. This restriction applies to parish councils too.

At the 6 August 2025 meeting, this Council noted that councillors may respond to consultations in their own capacity and resolved that the Town Clerk respond to the Hampshire consultations then running with concerns about the community voice and local decision-making within any new unitary structures. Alton Town Council took no position on the various geographical options that were being proposed. A copy is appended.

RECOMMENDATION: That the Town Clerk respond to the Government's consultation on Local Government Reorganisation in Hampshire along similar lines to his response to the Hampshire consultation in August 2025.

ITEM 14: TO EXCLUDE THE PRESS AND PUBLIC **FOR DECISION**

The following item is of a confidential nature as with all leases because it contains information that is likely to be commercially sensitive for both the council and the lessee.

RECOMMENDATION: To exclude the press and members of the public in view of the confidential nature of the business about to be transacted, in accordance with the Public Bodies (Admission to Meetings) Act 1960 section 1, subsection 2, and to be clear, as per subsection 3A, where the public are excluded from a meeting of a relevant local government body under subsection (2), the body may also prevent any person from reporting on the meeting using methods-

> **(a) which can be used without that person's presence at the meeting, and**
> **(b) which enable persons not present at the meeting to see or hear the proceedings at the meeting as it takes place or later.**

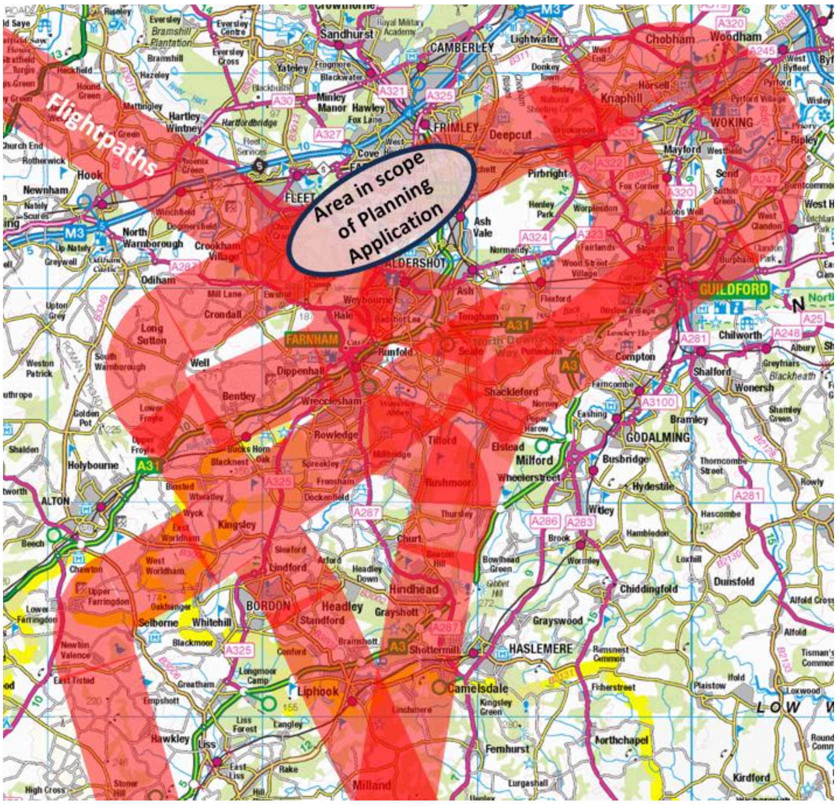
Dear Councils/Councillors

HELP US FIGHT FARNBOROUGH AIRPORT'S EXPANSION PLANNING APPLICATION

The application to increase the number of weekend flights and size of aircraft has a response deadline of 30th December. Independent communication by the airport a few weeks ago means that the public and councils may believe they responded officially to this planning application – THESE COMMENTS WERE NOT SENT TO RBC AND ARE NOT INCLUDED AS A RESPONSE TO THE APPLICATION! The link to send responses to RBC is here[1].

Area of Impact

The planning application only considers noise, pollution and environmental harm a mile or so from the airport. It ignores other significantly impacted areas.



The airport claims the expansion will result in an increase in employment and local/national revenue. We challenge this and the application does not include the cost of human or environmental harm caused or the reduction in property prices (estimated to be billions of pounds in the areas under flightpaths). FNG is working to list the key points of challenge from the planning application and will make them available on our website (www.farnboroughnoise.org). If you want us to send them to you, please email Farnboroughnoise@gmail.com.

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[1] https://www.rushmoor.gov.uk/planning-and-building-control/farnborough-airport/farnborough-airport-planning-application/

RBC is not compliant with regulations

A '**Duty to Cooperate**,' introduced by the **Localism Act 2011**[2], places a legal obligation on local planning authorities to engage constructively with neighbouring authorities where there is an impact across administrative boundaries. Failure to demonstrate compliance could result in the plan being found 'unsound'. RBC hasn't done this. We request that you challenge this.

Constructive face-to-face consultation with the public is needed to comply with the **Gunning Principles**[3]. RBC needs to extend the consultation period, it's not sufficient for RBC to write to a small group of people with biased and incomplete information, particularly when people are focussed on Christmas rather than a planning application. It seems that RBC is not planning any public consultation meetings, so we will arrange them.

Leigh Day, under Farnborough Noise Group's instruction, has already written to RBC informing it of the legal issues regarding the scope of the **Environmental Impact Assessment** that fed into the planning application. Leigh Day's email to RBC is on Farnborough Noise Group's website.

Please support Farnborough Noise Group to:

Protect our health and homes
Airport expansion would increase noise and air pollution, harming residents' well-being, children's learning and local quality of life as well as impacting property prices.

Stop expansion for the ultra-wealthy
The airport serves a tiny elite while creating huge emissions and disruption for local communities. Its growth benefits the few and burdens the many.

Stand up for climate and community justice:
Expanding private jet flights undermines Net Zero commitments and local efforts to reduce emissions and RBC's Local Plan.

We are planning a judicial review if RBC approves the airport's application. This is likely to cost about £40,000. We have a donor who will match any funding given by the public. If you can, please donate towards challenging the airport's proposal, FNG's bank details are:

Farnborough Airspace Noise Group, Account No: 20495268, Sort Code: 60-83-01

We will be hosting two Q&A sessions on Thursday 11th December at 11.00am and 7.30pm. (details on www.farnboroughnoise.org. You can also follow us on Facebook (www.facebook.com/groups/farnboroughnoise) and Twitter/X (@FarnboroughNG).

[2] https://assets.publishing.service.gov.uk/media/5a79a0b740f0b642860d98a2/1896534.pdf
[3] https://www.local.gov.uk/sites/default/files/documents/The%20Gunning%20Principles.pdf

Farnborough Airport Planning application

F

Farnboroughnoise@gmail.com

To 'Gareth Williams'; 'Tim Mills'; 'amanda.bancroft@rushmoor.gov.uk'; 'ian.harrison@rushmoor.gov.uk'

Cc 'huntj@parliament.uk'; 'greg.stafford.mp@parliament.uk'; 'damian.hinds.mp@parliament.uk'; 'zoe.franklin.mp@parliament.uk'; 'al.pinkerton.mp@parliament.uk'; 'will.forster.mp@parliament.uk'; 'alex.brewer.mp@parliament.uk'; 'alex.baker.mp@parliament.uk'

[redacted]

Reply | Reply All | Forward | ...

Tue 02/12/2025 13:32

Farnborough Noise Group (FNG) raised concerns regarding the scope of the Environmental Impact Assessment (EIA) and Leigh Day wrote to Rushmoor Borough Council (RBC) at the time. None the less, RBC accepted the very limited scope proposed by Farnborough Airport Ltd (FAL) and any decisions based on such an assessment are therefore open to challenge.

FAL has now submitted a planning application with a scope that does not properly consider the impact on wider communities and is not compliant with the requirements of an EIA. The planning application must consider ALL impacts that are "significant" regardless of what they are and where they occur. There are significant issues that have been excluded even in close proximity to the airport, such as the high levels of PFA pollution (aka "forever chemicals") recorded by the Environment Agency in Cove Brook. The brook runs along the west and north of the airport. PFAs are a known pollutant from aviation fire-fighting foam.

RBC has also set out a response timeframe that is not compliant with relevant policies and procedures.

Any public consultation must comply with the Gunning Principles. Issues, particularly planning ones, that impact neighbouring local authorities, must comply with the Localism Act 2011. The submission by FAL consists of more than 2,500 pages in 67 documents. It is not sufficient to give the public, or any bodies such as neighbouring councils, only four weeks to evaluate and respond to the application, particularly as this includes the Christmas and pre-Christmas period. The response period should be extended to allow full and proper engagement with the process.

RBC is required to provide comprehensive and independent consultation on the application. The requirement for "independent" consultation by RBC, when it is the body deciding on the application, will always be a challenge. It must however be seen to be independent. It appears that RBC's "consultation" may only consist of sending letters to a small number of the people impacted. This would not constitute "proper consultation". FNG and other bodies such as Friends of the Earth, FARA, etc, should be given the opportunity to contribute to such a consultation. These should be in-person meetings where the public can raise questions and have their concerns properly considered with an independent body. Furthermore, the period of consultation cannot be the same period as the public response time. RBC appears to be trying to drive to a decision date in March 2026 which jeopardises due process. The 2023 planning application, that had an almost identical impact to this application, involved several months of consultation and five face-to-face public meetings.

Please explain how and when appropriate and independent consultation will take place and how groups like FNG can contribute to it.

Best regards

Farnborough Noise Group

Points from Farnborough Airport planning application **Version**

Point	Audience
Tier 1	
Protect our health and homes: Farnborough Airport's proposed expansion would increase noise and air pollution, harming residents' wellbeing, children's learning, and local quality of life.	Media. MPs. Councils
Stop expansion for the ultra-wealthy: The airport serves a tiny elite while creating harm and to local communities and wildlife. Its growth benefits the few and burdens the many.	Media. MPs. Councils
Stand up for climate and community justice: Expanding private jet flights undermines Net Zero commitments and local climate goals. We're calling on councils, MPs, and the public to say no to more pollution and inequality.	Media. MPs. Councils
Tier 2	
2.5 passengers per plane and 40% flying empty - considerable harm caused by a very wealthy few.	Media. MPs. Councils
No or insufficient/independent public consultation on proposal. Not following Gunning Principles (consultation) or Localism Act 2011 (requiring councils to engage with neighbouring councils).	Media. MPs. Councils
Insufficient geographic scope of people and places that are impacted by proposal. Impact on most neighbouring councils not considered.	Media. MPs. Councils
Full environmental impact has not been considered. EIA requires all "Significant" impacts to be considered, regardless of type and location.	Media. MPs. Councils
The application documents (Document 12.1 - 3) recognise the harm caused by noise (heart conditions, mental health, sleep), by particulate pollution (asma, lung health, heart conditions) and to children's education (noise distaction delays learning)… yet these issues are ignored and no value put to them.	Media. MPs. Councils
Needs case hugely over exagerated. Suggests most businesses at the airport business park benefit from private jets. Most have no involvement with private jets. Plenty of research showing that increasing flights results in an export of wealth (more money spent abroad vs in UK).	Media. MPs. Councils
Needs Case includes the benefits that accrue to the airport and Rushmoor but do not include any of the disbenefits (harm to people/environment, children's education, property price reductions).	Media. MPs. Councils
Needs Case suggests that FAL winning more flights from other airports will generate employment & revenue. It is merely a transfer with loss of jobs and revenue at other airports. No net increase to UK.	Media. MPs. Councils
Farnborough has a licence to operate business flights, not leisure flights. Business flights happen predominantly during weekdays. Increasing capacity at weekends does not grow business aviation so the claims of economic growth from weekend flights, that are largely for leisure, does not apply.	Media. MPs. Councils
Needs Case does not factor in any headwinds such as SAF (3 - 7 times the cost of Jet A1 fuel) or tax on aviation fuel. Demand for aviation will have to be reduced to meet Net Zero. Cannot continue unconstrained growth.	Media. MPs. Councils
The planning application relies mainly on noise modeled on set flightpaths and heights. We know that most aircraft do not follow these flightpaths. The noise data is therefore not representative of reality now and projections in the future are therefore invalid.	Media. MPs. Councils

Public health harm has not been adequately considered or measured e.g. High levels of "forever chemicals" have been found by the Environment Agency in Cove Brook next to the airport. Airport fire fighting foams are the main source of groundwater contamination. There is no mention or mesurement of this in any documentation.	Media. MPs. Councils
The planning application breaches Rushmoor Borough Council's Local Plan which aims to reduce overall emissions and reduce aircraft noise at weekends.	Media. MPs. Councils
Tier 3	
Non-CO2 impacts are not included. This is a requirement in environmental assessments.	All
The noise assesment is almost entirely based on average noise but research recognises that frequency of noise events is as, if not more, disruptive and harmful than average noise.	All
Proposal explains that larger aircraft are needed – why when there are on average only 2.5 passengers per plane.	All
The Needs Case explains that more ultra-long distance aircraft are needed. 88% of flights are UK or Europe but 66% of aircraft operating from Farnborough are long or very long distance (weighing 13 - 80 t). Why are more bigger planes needed when most flights are less than 1,000 miles?	All
The application claims UK GDP growth in the south east is driving more private jet flights - There is no evidence of UK GDP growth now or in the future and there is no evidence provided to support a connection between GDP and private jet usage. Commercial business flights have fallen 50% since 2022 and Farnborough's weekday volumes have fallen 3.5% year-on-year	All
FAL claims it can grow to 50,000 by 2034. This is not feasible as weekday flights have fallen for several years and commercial business aviation has dropped 50% since 2022.	All
Proposal models transition to zero emissions aircraft. This is unfeasible. They will not be available for at least 10 years and even then, will only be propellor driven and very short range/capacity.	All
Alternative airports for growth - FAL says it doesn't own other airports. Macquarie owns London City airport. If it wanted, it could increase private jet operations there.	All
Noise section recognises that a 3dB increase is considered to be "significant". Most rural areas experience a 3dB LAeq16 noise increase on baseline. Many experience 10dB increase.	All
Noise section – only considers noise within a mile of airport (Southwold Park – directly adjacent to airport). No consideration or measurement of areas significantly impacted further afield.	All
FAL says new planes will be quieter and fleet replacement will reduce noise. The noisiest aircraft by far and the most complained about is the Bombardier Challenger 350. FAL forecasts the number of 350s will increase to a peak of 2,300 flights a year by 2034 (Document 9.2. P1).	All
Noise section (8.14.4.) Uses average noise as a measurement of noise annoyance. This is is not suitable. Frequency and maximum noise is more annoying.	All
Human Health sections state there are many and significant health impacts of noise and pollution. Reading it, one would never support airport expansion. But FAL hasn't measured pollution e.g. ultrafines and it hasn't recognised the importance of point noise vs average noise (e.g. impact on children's learning).	All
Much of the data uses average noise over 16 hours (LAEQ16). But the airport only operates for 12 hours at weekends. A factor for this has been calculated but not properly applied.	All

Flightpaths and heights are not being flown correctly. This impacts the noise measured from noise monitors (NMTs). Data from NMTs is used to develop noise models used in planning applications. If the noise data has been manipulated, the models will be invalid.	All
Clarification requests to FAL	
Document 9.2. Why does data start from 2028? Should be presented from 2023 to show	

01/12/2025

12:39

Alton Town Council

Balance Sheet as at 30/11/2025

31/03/2024					31/03/2025
		Current Assets			
22,525		Debtors	14,931		
25,122		Vat Control	14,642		
1,738,733		CCLA Deposit Fund	1,935,413		
181		Petty Cash	465		
167,821		Unity Trust Bank : Current A/c	371,962		
1,954,381				**2,337,414**	
	1,954,381	**Total Assets**			2,337,414
		Current Liabilities			
2,681		Creditors control ac	16,021		
151,020		Accruals	0		
6,816		Receipts in Advance	0		
160,517				**16,021**	
	1,793,864	**Total Assets Less Current Liabilities**			2,321,392
		Represented By			
	27,406	Working Capital			459,931
	211,304	EMR Open Spaces (inc King Pond			211,304
	222,673	EMR 3G Interest			222,673
	28,179	Economic Development Reserve			28,179
	243,862	EMR Capital Reserve			243,862
	600	EMR Complin Homeless Trust			0
	129,491	General Reserves			129,491
	46,471	EMR Barley Fields			40,971
	35,050	Pump Track Flood Lighting			35,050
	248,970	EMR Neighbourhood CIL			281,837
	9,296	EMR Weywalk			9,296
	36,346	EMR Treloar Heights			31,346
	90,000	EMR Crownby Estate			90,000
	880	EMR David Whitmarsh Award			0
	40,000	EMR Pension			40,000
	90,197	EMR Will Hall Meadow			84,697
	10,073	Climate Change Grant Fund			10,073
	152,039	EMR CALA Community Build (CIL)			152,039
	2,905	EMR PTMC			2,905
	148,125	EMR Jubilee Pavilion project			148,125
	20,000	EMR Assembley Rooms			20,000

Alton Town Council

Balance Sheet as at 30/11/2025

31/03/2024		31/03/2025
0	EMR Alton Gateway	79,422
0	EMR Yoga in the Park	194
1,793,864		**2,321,392**

The above statement represents fairly the financial position of the authority as at 30/11/2025 and reflects its Income and Expenditure during the year.

Signed : Chairman ________________________________ Date : ____________________

Signed : Responsible Financial ________________________________ Date :____________________

Detailed Income & Expenditure by Budget Heading 01/12/2025

Month No: 8 Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	**Corporate Management**								
1010	Other Income	20,500	82,612	60	(82,552)			137686.	79,422
	Corporate Management :- Income	20,500	82,612	60	(82,552)			137686.	79,422
4088	Newsletter	4,883	7,102	6,440	(662)		(662)	110.3%	
4101	Bank Charges	521	459	566	107		107	81.1%	
4111	Professional Fees	31,344	26,377	18,540	(7,837)	10,634	(18,471)	199.6%	
4112	Audit Fees	3,181	2,825	4,410	1,585		1,585	64.1%	
4117	David Whitmarsh Award	0	880	60	(820)		(820)	1466.7%	880
	Corporate Management :- Indirect Expenditure	39,930	37,643	30,016	(7,627)	10,634	(18,261)	160.8%	880
	Net Income over Expenditure	(19,430)	44,969	(29,956)	(74,925)				
6000	plus Transfer from EMR	0	880	0	(880)				
6001	less Transfer to EMR	(11,972)	79,422	0	(79,422)				
	Movement to/(from) Gen Reserve	(7,458)	(33,573)	(29,956)	3,617				
102	**Democratic Representation**								
1010	Other Income	170	100	0	(100)			0.0%	
	Democratic Representation :- Income	170	100	0	(100)				0
4121	Mayors Allowance	4,000	211	4,000	3,790		3,790	5.3%	
4122	Election costs	0	292	7,000	6,708		6,708	4.2%	
4124	Public Consultations	246	0	2,000	2,000		2,000	0.0%	
4125	Councillor Expenses	1,133	771	1,000	229		229	77.1%	
	Democratic Representation :- Indirect Expenditure	5,379	1,273	14,000	12,727	0	12,727	9.1%	0
	Net Income over Expenditure	(5,209)	(1,173)	(14,000)	(12,827)				
105	**Central Support-Admin Costs**								
1009	Insurance income	5,621	5,035	0	(5,035)			0.0%	
1010	Other Income	4,106	363	0	(363)			0.0%	
	Central Support-Admin Costs :- Income	9,726	5,398	0	(5,398)				0
4001	Salaries	259,960	166,261	308,940	142,680		142,680	53.8%	
4002	Employers NI	27,146	21,813	38,309	16,496		16,496	56.9%	
4003	Employers Pension	50,731	33,123	66,113	32,990		32,990	50.1%	
4005	Pension Enhancements	1,201	611	1,260	649		649	48.5%	
4008	Staff Training	658	297	2,730	2,433		2,433	10.9%	
4009	Staff Travel & Welfare	3,334	2,927	4,000	1,073		1,073	73.2%	
4026	Other Expenditure	1,957	1,516	2,756	1,240		1,240	55.0%	
4071	Telephone and IT	15,383	11,470	16,152	4,682		4,682	71.0%	

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4072	Mobile Phones	2,790	1,889	2,817	928		928	67.1%	
4075	Stationery & Printing	4,188	1,931	2,212	281		281	87.3%	
4076	Postage	656	557	1,216	659		659	45.8%	
4080	Subscriptions & Publications	2,520	500	3,473	2,973		2,973	14.4%	
4085	Insurance	24,103	27,209	25,272	(1,937)		(1,937)	107.7%	
4087	Advertising	257	1,537	717	(820)		(820)	214.4%	
4155	Equipment	2,242	78	12,205	12,127		12,127	0.6%	
4157	Furniture	0	31	1,103	1,072		1,072	2.8%	
	Central Support-Admin Costs :- Indirect Expenditure	397,126	271,749	489,275	217,526	0	217,526	55.5%	0
	Net Income over Expenditure	(387,400)	(266,351)	(489,275)	(222,924)				
106	Central Support-Town Hall								
1002	Shop Rents	3,961	2,641	3,960	1,319			66.7%	
1010	Other Income	15,791	101	0	(101)			0.0%	
	Central Support-Town Hall :- Income	19,752	2,742	3,960	1,218			69.3%	0
4021	Rates	7,610	5,074	7,988	2,914		2,914	63.5%	
4022	Water Charges	569	532	785	253		253	67.7%	
4024	Gas	2,516	859	2,558	1,699		1,699	33.6%	
4025	Electricity	3,696	2,531	3,470	939		939	72.9%	
4030	Cleaning	2,123	1,460	2,217	757		757	65.9%	
4140	Building Maintenance	9,776	98,187	75,000	(23,187)	6,119	(29,306)	139.1%	74,500
	Central Support-Town Hall :- Indirect Expenditure	26,290	108,643	92,018	(16,625)	6,119	(22,744)	124.7%	74,500
	Net Income over Expenditure	(6,538)	(105,900)	(88,058)	17,842				
6000	plus Transfer from EMR	0	74,500	0	(74,500)				
	Movement to/(from) Gen Reserve	(6,538)	(31,401)	(88,058)	(56,657)				
107	Operating Income & Exp.								
1005	Market Income	12,000	7,000	14,000	7,000			50.0%	
1081	CIL	230,469	142,877	0	(142,877)			0.0%	142,877
1176	Precept	851,976	890,180	890,180	0			100.0%	
1190	Interest Received	97,852	58,030	60,000	1,970			96.7%	
	Operating Income & Exp. :- Income	1,192,297	1,098,087	964,180	(133,907)			113.9%	142,877
4504	Neighbourhood CIL Grants	84,805	49,878	0	(49,878)	7,565	(57,443)	0.0%	36,111
	Operating Income & Exp. :- Indirect Expenditure	84,805	49,878	0	(49,878)	7,565	(57,443)		36,111
	Net Income over Expenditure	1,107,491	1,048,210	964,180	(84,030)				
6000	plus Transfer from EMR	0	36,111	0	(36,111)				
6001	less Transfer to EMR	268,026	142,877	0	(142,877)				
	Movement to/(from) Gen Reserve	839,466	941,443	964,180	22,737				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
108	Other Properties								
1001	Rents	12,000	9,000	12,000	3,000			75.0%	
	Other Properties :- Income	12,000	9,000	12,000	3,000			75.0%	0
4026	Other Expenditure	304	0	0	0		0	0.0%	
4411	Buildings Maintenance Tannery	455	278	2,205	1,927		1,927	12.6%	
4412	Public Works Loan Board repay	9,411	4,705	9,411	4,706		4,706	50.0%	
	Other Properties :- Indirect Expenditure	10,170	4,984	11,616	6,632	0	6,632	42.9%	0
	Net Income over Expenditure	1,830	4,016	384	(3,632)				
201	Anstey Park								
1000	Fees and Charges	15,864	13,201	20,747	7,546			63.6%	
1001	Rents	56,126	39,460	55,445	15,985			71.2%	
1010	Other Income	2,541	290	0	(290)			0.0%	
1016	Alton FC Holding Funds	22,116	0	22,116	22,116			0.0%	
	Anstey Park :- Income	96,647	52,951	98,308	45,357			53.9%	0
4021	Rates	1,771	1,181	1,860	679		679	63.5%	
4022	Water Charges	2,056	657	2,107	1,450		1,450	31.2%	
4024	Gas	1,745	1,380	2,880	1,500		1,500	47.9%	
4025	Electricity	11,824	6,175	10,639	4,464		4,464	58.0%	
4030	Cleaning	10,221	6,809	11,298	4,489		4,489	60.3%	
4071	Telephone and IT	679	372	681	309		309	54.6%	
4140	Building Maintenance	3,835	13,832	8,820	(5,012)	3,669	(8,681)	198.4%	
4141	Grounds Maintenance	32,342	6,852	7,350	498	9,002	(8,504)	215.7%	
	Anstey Park :- Indirect Expenditure	64,473	37,258	45,635	8,377	12,671	(4,294)	109.4%	0
	Net Income over Expenditure	32,174	15,693	52,673	36,980				
6001	less Transfer to EMR	22,116	0	0	0				
	Movement to/(from) Gen Reserve	10,058	15,693	52,673	36,980				
202	Jubilee Playing Fields								
1000	Fees and Charges	15,819	14,591	18,126	3,535			80.5%	
1001	Rents	22,445	18,163	22,504	4,341			80.7%	
	Jubilee Playing Fields :- Income	38,264	32,754	40,630	7,876			80.6%	0
4021	Rates	2,083	1,389	2,187	798		798	63.5%	
4022	Water Charges	293	297	2,778	2,481		2,481	10.7%	
4025	Electricity	5,259	2,980	5,122	2,142		2,142	58.2%	
4030	Cleaning	239	21	400	379		379	5.3%	

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4071	Telephone and IT	218	109	198	89		89	55.2%	
4140	Building Maintenance	11,074	5,045	2,205	(2,840)		(2,840)	228.8%	
4141	Grounds Maintenance	8,862	12,772	8,942	(3,830)	208	(4,039)	145.2%	
4143	Skatepark Maintenance	0	0	500	500		500	0.0%	
4150	Fuel Costs	936	0	1,638	1,638		1,638	0.0%	
	Jubilee Playing Fields :- Indirect Expenditure	28,965	22,614	23,970	1,356	208	1,147	95.2%	0
	Net Income over Expenditure	9,299	10,139	16,660	6,521				
301	Grounds Maintenance Team								
1000	Fees and Charges	1,200	0	0	0			0.0%	
1010	Other Income	3,840	3,010	0	(3,010)			0.0%	
	Grounds Maintenance Team :- Income	5,040	3,010	0	(3,010)				0
4001	Salaries	144,642	103,354	171,276	67,922		67,922	60.3%	
4002	Employers NI	10,054	9,351	21,238	11,887		11,887	44.0%	
4003	Employers Pension	17,649	13,964	34,172	20,208		20,208	40.9%	
4010	Uniforms	495	810	1,551	741		741	52.2%	
4031	Refuse Collection	19,281	12,337	20,132	7,795		7,795	61.3%	
4139	Pot holes/Roadway resurfacing	7,500	(15,050)	7,500	22,550		22,550	(200.7%)	
4141	Grounds Maintenance	10,739	17,851	6,795	(11,056)	478	(11,535)	269.8%	
4144	Play Equipment Inspections	8,271	7,360	15,443	8,083	3,990	4,093	73.5%	
4145	Tree Maintenance	24,652	19,334	42,000	22,667		22,667	46.0%	
4146	Bedding Plants	813	780	1,050	270		270	74.3%	
4147	Dog Bins	1,430	1,400	1,764	364		364	79.4%	
4148	Play Equipment Maintenance	11,550	9,139	12,128	2,989	2,800	189	98.4%	
4149	Vehicle Costs	2,802	5,803	7,053	1,250		1,250	82.3%	
4150	Fuel Costs	6,350	4,114	9,861	5,747		5,747	41.7%	
4153	Locking & Unlocking	11,456	9,264	12,039	2,775		2,775	76.9%	
4155	Equipment	26,289	27,026	30,000	2,974	1,471	1,504	95.0%	16,000
	Grounds Maintenance Team :- Indirect Expenditure	303,973	226,836	394,002	167,166	8,739	158,427	59.8%	16,000
	Net Income over Expenditure	(298,933)	(223,826)	(394,002)	(170,176)				
6000	plus Transfer from EMR	0	16,000	0	(16,000)				
	Movement to/(from) Gen Reserve	(298,933)	(207,826)	(394,002)	(186,176)				
310	The Butts								
1000	Fees and Charges	2,430	2,450	2,200	(250)			111.4%	
	The Butts :- Income	2,430	2,450	2,200	(250)			111.4%	0
4022	Water Charges	200	5	59	54		54	8.5%	

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4031	Refuse Collection	1,095	0	0	0		0	0.0%	
4141	Grounds Maintenance	0	105	0	(105)		(105)	0.0%	
	The Butts :- Indirect Expenditure	1,295	110	59	(51)	0	(51)	186.4%	0
	Net Income over Expenditure	1,135	2,340	2,141	(199)				
311	**Public Gardens**								
1000	Fees and Charges	0	20	0	(20)			0.0%	
1001	Rents	16,449	11,809	16,397	4,589			72.0%	
1010	Other Income	32,572	194	0	(194)			0.0%	194
	Public Gardens :- Income	49,021	12,022	16,397	4,375			73.3%	194
4022	Water Charges	6	52	573	521		521	9.0%	
4025	Electricity	3,703	1,673	3,252	1,579	216	1,364	58.1%	
4140	Building Maintenance	1,940	170	1,389	1,219		1,219	12.2%	
4141	Grounds Maintenance	44,473	10,635	3,183	(7,452)	300	(7,752)	343.5%	
	Public Gardens :- Indirect Expenditure	50,120	12,529	8,397	(4,132)	516	(4,648)	155.4%	0
	Net Income over Expenditure	(1,099)	(507)	8,000	8,507				
6001	less Transfer to EMR	(13,712)	194	0	(194)				
	Movement to/(from) Gen Reserve	12,613	(701)	8,000	8,701				
312	**Windmill Hill**								
1001	Rents	4,417	1,588	3,500	1,912			45.4%	
	Windmill Hill :- Income	4,417	1,588	3,500	1,912			45.4%	0
	Net Income	4,417	1,588	3,500	1,912				
313	**Kings Pond**								
1001	Rents	7,269	4,685	7,200	2,515			65.1%	
	Kings Pond :- Income	7,269	4,685	7,200	2,515			65.1%	0
4140	Building Maintenance	80	80	0	(80)		(80)	0.0%	
4141	Grounds Maintenance	4,000	3,931	12,000	8,069		8,069	32.8%	
	Kings Pond :- Indirect Expenditure	4,080	4,011	12,000	7,989	0	7,989	33.4%	0
	Net Income over Expenditure	3,189	673	(4,800)	(5,473)				
314	**Holybourne Play Area**								
4200	Ground Rent	265	0	265	265		265	0.0%	
	Holybourne Play Area :- Indirect Expenditure	265	0	265	265	0	265	0.0%	0
	Net Expenditure	(265)	0	(265)	(265)				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
315	Chawton Park Road								
1001	Rents	27,150	14,775	27,150	12,375			54.4%	
	Chawton Park Road :- Income	27,150	14,775	27,150	12,375			54.4%	0
	Net Income	27,150	14,775	27,150	12,375				
316	Greenfields								
1001	Rents	508	508	500	(8)			101.6%	
	Greenfields :- Income	508	508	500	(8)			101.6%	0
	Net Income	508	508	500	(8)				
317	Flood Meadows								
4025	Electricity	1,766	304	529	225		225	57.5%	
4141	Grounds Maintenance	70,000	(51,799)	12,000	63,799		63,799	(431.7%)	
	Flood Meadows :- Indirect Expenditure	71,766	(51,495)	12,529	64,024	0	64,024	(411.0%)	0
	Net Expenditure	(71,766)	51,495	(12,529)	(64,024)				
318	Other Open Spaces								
4156	Parish Paths	215	0	500	500		500	0.0%	
4179	Lower Field Will Hall Farm	28	0	0	0		0	0.0%	
4315	Wey Walk	0	926	0	(926)		(926)	0.0%	
4319	Alton Gateway	0	32	0	(32)		(32)	0.0%	
	Other Open Spaces :- Indirect Expenditure	243	958	500	(458)	0	(458)	191.5%	0
	Net Expenditure	(243)	(958)	(500)	458				
320	Allotments								
1001	Rents	7,832	5,556	7,403	1,847			75.1%	
1003	Allotment affiliation fees	1,058	6	200	194			3.0%	
1004	Key Deposits	15	10	0	(10)			0.0%	
	Allotments :- Income	8,905	5,572	7,603	2,031			73.3%	0
4022	Water Charges	2,333	3,153	1,323	(1,830)		(1,830)	238.3%	
4033	Allotment affiliation fees	1,110	1,026	0	(1,026)		(1,026)	0.0%	
4141	Grounds Maintenance	3,558	1,953	2,756	803		803	70.9%	
	Allotments :- Indirect Expenditure	7,001	6,132	4,079	(2,053)	0	(2,053)	150.3%	0
	Net Income over Expenditure	1,904	(560)	3,524	4,084				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
321	Barley Fields								
1010	Other Income	1,225	1,255	1,300	45			96.5%	
	Barley Fields :- Income	1,225	1,255	1,300	45			96.5%	0
4141	Grounds Maintenance	0	280	0	(280)		(280)	0.0%	
	Barley Fields :- Indirect Expenditure	0	280	0	(280)	0	(280)		0
	Net Income over Expenditure	1,225	975	1,300	325				
401	Community								
1014	Events Income	2,945	3,075	3,000	(75)			102.5%	
1072	Donations/Sponsorship Received	4,716	2,480	3,000	520			82.7%	
1075	Town Crier Donations	40	25	0	(25)			0.0%	
1080	Grant Income	0	0	1,000	1,000			0.0%	
1089	Climate Change	0	1,204	0	(1,204)			0.0%	
	Community :- Income	7,701	6,784	7,000	216			96.9%	0
4001	Salaries	1,639	0	1,721	1,721		1,721	0.0%	
4002	Employers NI	156	0	164	164		164	0.0%	
4003	Employers Pension	322	0	338	338		338	0.0%	
4304	Town Crier	1,180	1,200	1,200	0		0	100.0%	
4305	3rd Party Event Costs	2,100	310	2,205	1,896		1,896	14.0%	
4306	Tourism	6,716	2,977	12,100	9,123		9,123	24.6%	
4307	Town Centre Events	6,044	8,414	19,845	11,431	370	11,061	44.3%	
4308	Youth Expenditure	20,000	20,000	20,000	0		0	100.0%	
4312	Events Grants	2,945	2,250	4,000	1,750		1,750	56.3%	
4314	CCTV	3,956	0	4,000	4,000		4,000	0.0%	
4317	Climate Change Actions/Strateg	15,000	5,100	15,750	10,650		10,650	32.4%	
	Community :- Indirect Expenditure	60,058	40,250	81,323	41,073	370	40,703	49.9%	0
	Net Income over Expenditure	(52,358)	(33,466)	(74,323)	(40,857)				
6001	less Transfer to EMR	1,773	0	0	0				
	Movement to/(from) Gen Reserve	(54,131)	(33,466)	(74,323)	(40,857)				
403	Christmas Lights								
1071	Christmas Lights Income	1,500	3,000	0	(3,000)			0.0%	
	Christmas Lights :- Income	1,500	3,000	0	(3,000)				0
4300	Christmas Lights	20,508	14,186	22,000	7,814		7,814	64.5%	
	Christmas Lights :- Indirect Expenditure	20,508	14,186	22,000	7,814	0	7,814	64.5%	0
	Net Income over Expenditure	(19,008)	(11,186)	(22,000)	(10,814)				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
404	Alton in Bloom								
1070	Alton in Bloom-Income	756	0	0	0			0.0%	
	Alton in Bloom :- Income	756	0	0	0				0
4302	Alton in Bloom Expenditure	1,442	450	1,575	1,125		1,125	28.6%	
	Alton in Bloom :- Indirect Expenditure	1,442	450	1,575	1,125	0	1,125	28.6%	0
	Net Income over Expenditure	(686)	(450)	(1,575)	(1,125)				
6001	less Transfer to EMR	550	0	0	0				
	Movement to/(from) Gen Reserve	(1,237)	(450)	(1,575)	(1,125)				
420	Grants								
4500	Grants-Empowered	24,730	28,871	30,000	1,129		1,129	96.2%	
	Grants :- Indirect Expenditure	24,730	28,871	30,000	1,129	0	1,129	96.2%	0
	Net Expenditure	(24,730)	(28,871)	(30,000)	(1,129)				
503	Assembly Rooms								
1000	Fees and Charges	9,786	3,354	6,112	2,758			54.9%	
1001	Rents	12,370	8,525	13,714	5,189			62.2%	
	Assembly Rooms :- Income	22,156	11,879	19,826	7,947			59.9%	0
4006	Management contract	7,016	0	8,000	8,000		8,000	0.0%	
4022	Water Charges	1,460	651	1,401	750		750	46.4%	
4024	Gas	1,155	1,342	833	(509)		(509)	161.1%	
4025	Electricity	5,230	5,095	3,203	(1,892)		(1,892)	159.1%	
4026	Other Expenditure	316	0	0	0		0	0.0%	
4031	Refuse Collection	710	650	686	36		36	94.8%	
4040	Licences	615	539	0	(539)		(539)	0.0%	
4071	Telephone and IT	175	0	0	0		0	0.0%	
4140	Building Maintenance	12,993	9,744	1,439	(8,305)		(8,305)	677.2%	
4155	Equipment	433	0	0	0		0	0.0%	
	Assembly Rooms :- Indirect Expenditure	30,104	18,021	15,562	(2,459)	0	(2,459)	115.8%	0
	Net Income over Expenditure	(7,948)	(6,142)	4,264	10,406				
601	Street Furniture								
1008	Bus shelter adverts income	7,689	4,340	5,000	660			86.8%	
1072	Donations/Sponsorship Received	1,958	2,490	3,528	1,038			70.6%	
	Street Furniture :- Income	9,647	6,830	8,528	1,698			80.1%	0

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4021	Rates	1,098	734	1,387	653		653	52.9%	
4600	Public Seats/Bins	2,679	30	4,000	3,970		3,970	0.8%	
4601	Bus Shelters	(319)	1,740	1,905	165		165	91.3%	
4602	Notice Boards/street furniture	1,348	1,073	2,250	1,177	2,490	(1,313)	158.4%	
	Street Furniture :- Indirect Expenditure	4,806	3,577	9,542	5,965	2,490	3,475	63.6%	0
	Net Income over Expenditure	4,841	3,253	(1,014)	(4,267)				
602	Neighbourhood Plan								
4026	Other Expenditure	30,000	(18,750)	10,000	28,750		28,750	(187.5%)	
	Neighbourhood Plan :- Indirect Expenditure	30,000	(18,750)	10,000	28,750	0	28,750	(187.5%)	0
	Net Expenditure	(30,000)	18,750	(10,000)	(28,750)				
6001	less Transfer to EMR	(9,906)	0	0	0				
	Movement to/(from) Gen Reserve	(20,094)	18,750	(10,000)	(28,750)				
702	Projects								
1080	Grant Income	0	500	0	(500)			0.0%	
1085	Developer Contributions/S106	39,358	0	288,000	288,000			0.0%	
	Projects :- Income	39,358	500	288,000	287,500			0.2%	0
4401	Jubilee Playing Fields	83,934	10,052	288,000	277,948		277,948	3.5%	
4402	Anstey Park	0	0	40,000	40,000		40,000	0.0%	
4414	Grow Up Fund	4,112	0	0	0		0	0.0%	
4415	Jane Austen Garden	65	9,979	0	(9,979)		(9,979)	0.0%	
4416	DFA Assembly Room Refurbishmen	8,481	0	0	0		0	0.0%	
4417	Kings Pond Project	8,000	(1,691)	0	1,691	11,420	(9,729)	0.0%	
	Projects :- Indirect Expenditure	104,592	18,339	328,000	309,661	11,420	298,241	9.1%	0
	Net Income over Expenditure	(65,234)	(17,839)	(40,000)	(22,161)				
6001	less Transfer to EMR	(50,762)	0	0	0				
	Movement to/(from) Gen Reserve	(14,472)	(17,839)	(40,000)	(22,161)				
	Grand Totals:- Income	1,576,439	1,358,502	1,508,342	149,840			90.1%	
	Expenditure	1,372,124	838,347	1,636,363	798,016	60,732	737,283	54.9%	
	Net Income over Expenditure	204,315	520,155	(128,021)	(648,176)				
	plus Transfer from EMR	0	127,490	0	(127,490)				
	less Transfer to EMR	206,112	222,493	0	(222,493)				
	Movement to/(from) Gen Reserve	(1,797)	425,152	(128,021)	(553,173)				

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 1 - Unity Trust Bank : Current A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Unity Trust Bank: Current A/C	31/10/2025		306,973.26
			306,973.26

Unprestented Payments (Minus)	Amount	
	0.00	
		0.00
		306,973.26

Unpresented Receipts (Plus)		
	0.00	
		0.00
		306,973.26
	Balance per Cash Book is :-	306,973.26
	Difference is :-	0.00

Signatory 1:

Name ....Signed ....Date ....

Signatory 2:

Name ....Signed ....Date ....

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Unity Trust Bank : Current A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Unity Trust Bank: Current A/C	30/11/2025		370,940.82
			370,940.82

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		370,940.82

Unpresented Receipts (Plus)		
	0.00	
		0.00
		370,940.82
	Balance per Cash Book is :-	370,940.82
	Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 2 - CCLA Deposit Fund

Bank Statement Account Name (s)	Statement Date	Page No	Balances
CCLA Deposit Fund	31/10/2025		1,929,032.56
			1,929,032.56

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		1,929,032.56
Unpresented Receipts (Plus)		
	0.00	
		0.00
		1,929,032.56
	Balance per Cash Book is :-	1,929,032.56
	Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 2 - CCLA Deposit Fund

Bank Statement Account Name (s)	Statement Date	Page No	Balances
CCLA Deposit Fund	30/11/2025		1,935,413.42
			1,935,413.42
Unpresented Payments (Minus)		Amount	
		0.00	
			0.00
			1,935,413.42
Unpresented Receipts (Plus)			
		0.00	
			0.00
			1,935,413.42
		Balance per Cash Book is :-	1,935,413.42
		Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

CCLA
GOOD INVESTMENT

Statement of Account

Mrs Patricia M Harris
Alton Town Council
Markets Street
Alton
GU34 1HD

5 October 2025

Account name: **ALTON TOWN COUNCIL**
Account number: **PS3078535-001**
Statement period: **31/08/2025 to 30/09/2025**

Account summary

Total valuation as at 30 September 2025	**£1,929,032.56**
Total valuation as at last statement at 31 August 2025	**£1,922,337.46**

Holdings as at 30 September 2025

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	1,929,032.5600	£1.00	£1,929,032.56

Total value
£1,929,032.56

Transactions for the period from 31 August 2025 to 30 September 2025

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
02/09/2025	Income Reinvestment	6,695.1000	£1.0000	£6,695.10

The average Fund yield for this period was 4.03% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Sep 2025	02/10/2025	Reinvestment	£6,380.86	PS3078535-001

All CCLA forms are available on our website: **www.ccla.co.uk/resources/client-documentation**. Please ensure that you download and use the latest available form to make any transaction or amendment. Using an old form will result in the instruction being rejected.

Before making any additional investments into CCLA funds, please read the most recent version of the relevant fund's key information document (KID). KIDs can help investors understand the nature, risks, costs, potential gains and potential losses of fund, and compare the fund with other products. The KIDs for our funds are available in the investments section of our website at, www.ccla.co.uk. Or, you can ask us to send you copies, free of charge, by emailing our Client Services team at clientservices@ccla.co.uk.

Please keep all documents (including this statement) safe as you may need to refer to the information in the future.

If you would like to discuss any of the information on your statement please contact Client Services.

A glossary of terms used in this communication is available on **www.ccla.co.uk/glossary**. If you would like the information in an alternative format or have any queries, please call us on **0800 022 3505** or email us at **clientservices@ccla.co.uk**.

CCLA
GOOD INVESTMENT

Statement of Account

ALTON TOWN COUNCIL
Alton Town Council
Town Hall Market Square
ALTON
GU34 1HD

5 November 2025

Account name: **ALTON TOWN COUNCIL**
Account number: **PS3078535-001**
Statement period: **30/09/2025 to 31/10/2025**

Account summary

Total valuation as at 31 October 2025	**£1,935,413.42**
Total valuation as at last statement at 30 September 2025	**£1,929,032.56**

Holdings as at 31 October 2025

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	1,935,413.4200	£1.00	£1,935,413.42

Total value
£1,935,413.42

Transactions for the period from 30 September 2025 to 31 October 2025

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
02/10/2025	Income Reinvestment	6,380.8600	£1.0000	£6,380.86

The average Fund yield for this period was 4.01% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Oct 2025	04/11/2025	Reinvestment	£6,585.31	PS3078535-001

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CCLA
GOOD INVESTMENT

Statement of Account

ALTON TOWN COUNCIL
Alton Town Council
Town Hall Market Square
ALTON
GU34 1HD

5 November 2025

Account name: **ALTON TOWN COUNCIL-ALTON TOWN COUNCIL**
Account number: **LA3077669-001**
Statement period: **30/09/2025 to 31/10/2025**

Account summary

Total valuation as at 31 October 2025	**£334,302.50**
Total valuation as at last statement at 30 September 2025	**£334,682.02**

Holdings as at 31 October 2025

Fund name	Unit/share holdings	Net Asset Value price per unit/ share (£)	Net Asset Value valuation (£)	Bid price per unit/share (£)	Bid Value valuation (£)
The Local Authorities Property Fund Inc GB0005216642	118,266.0000	2.8267	334,302.50	2.782886	329,120.80

Mid Value	Bid Value
£334,302.50	**£329,120.80**

Transactions for the period from 30 September 2025 to 31 October 2025

The Local Authorities Property Fund Inc

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
31/10/2025	Paid to Nominated Bank Details			£3,746.55

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Please keep all documents (including this statement) safe as you may need to refer to the information in the future.

Please note due to a change in which the Fund's income distribution calculation is now completed, your income payments may display two values on this statement if a transaction took place during the period in question.

If you would like to discuss any of the information on your statement please contact Client Services.

A glossary of terms used in this communication is available on **www.ccla.co.uk/glossary**. If you would like the information in an alternative format or have any queries, please call us on **0800 022 3505** or email us at **clientservices@ccla.co.uk**.

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 4 - Petty Cash

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Petty Cash	22/10/2025		704.64
			704.64

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		704.64

Unpresented Receipts (Plus)		
	0.00	
		0.00
		704.64

Balance per Cash Book is :-	704.64
Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 4 - Petty Cash

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Petty Cash	30/11/2025		464.95
			464.95
Unpresented Payments (Minus)		Amount	
		0.00	
			0.00
			464.95
Unpresented Receipts (Plus)			
		0.00	
			0.00
			464.95
		Balance per Cash Book is :-	464.95
		Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Alton Town Council

Cashbook transactions totalling £500.00 or more
for the period 01/10/2025 to 30/11/2025

Payments

Cb No	Bank Account Name	Month	Date	Payment Ref	Payee Name	Amount
1	Unity Trust Bank : Current	7	01/10/2025	1100016689	East Hampshire District Counci	634.00
1	Unity Trust Bank : Current	7	01/10/2025	BACS001	Rachael Nicholson - Sculptor	6,070.00
1	Unity Trust Bank : Current	7	03/10/2025	ACS005	Boyd Sport & Play t/as Sportse	8,322.00
1	Unity Trust Bank : Current	7	03/10/2025	BACS007	Flint Construction Limited	41,406.00
1	Unity Trust Bank : Current	7	10/10/2025	DD	Lloyds Credit Card	544.60
1	Unity Trust Bank : Current	7	15/10/2025	DD	Livepay	26,657.66
1	Unity Trust Bank : Current	7	16/10/2025	982E6FED	E.ON	516.40
1	Unity Trust Bank : Current	7	17/10/2025	E3E271F2	E.ON	889.01
1	Unity Trust Bank : Current	7	21/10/2025	BACS031	Wedeman Consulting	1,200.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS030	Turfleet Hire	1,230.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS028	Royal Mail Group Ltd	2,141.52
1	Unity Trust Bank : Current	7	21/10/2025	BACS026	Rocon Contractors Limited	17,132.26
1	Unity Trust Bank : Current	7	21/10/2025	BACS024	R.C.D. Hoare (Selborne) Limite	5,148.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS022	Mid Hants Sand and Aggregates	3,433.75
1	Unity Trust Bank : Current	7	21/10/2025	BACS020	HM Revenue & Customs	10,080.72
1	Unity Trust Bank : Current	7	21/10/2025	BACS019	Hampshire Pension Fund	8,310.06
1	Unity Trust Bank : Current	7	21/10/2025	BACS018	Hampshire Pension Fund	611.06
1	Unity Trust Bank : Current	7	21/10/2025	BACS016	Ellack Cleaning Contractors Lt	1,009.52
1	Unity Trust Bank : Current	7	21/10/2025	BACS014	DGCS - Digidrop Group	11,116.80
1	Unity Trust Bank : Current	7	21/10/2025	BACS011	Chalvington Communications Lim	1,473.05
1	Unity Trust Bank : Current	7	21/10/2025	BACS009	Biffa Waste Services	2,161.38
1	Unity Trust Bank : Current	7	21/10/2025	BACS008	Bespoke Garden Projects Limite	756.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS005	Alton Allotment Association Ma	1,835.79
1	Unity Trust Bank : Current	7	21/10/2025	BACS004	Home Start Weywater	2,500.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS003	Bushy Leaze	4,500.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS002	Alton Community Association	3,000.00
1	Unity Trust Bank : Current	7	21/10/2025	BACS001	Alton Climate Action & Network	1,795.00
1	Unity Trust Bank : Current	7	21/10/2025	B993102D	E.ON	512.38
1	Unity Trust Bank : Current	7	23/10/2025	BACS007	Fuelgenie Business Account	662.47
1	Unity Trust Bank : Current	7	23/10/2025	BACS015	Tindle Newspapers Ltd	1,844.40
1	Unity Trust Bank : Current	7	23/10/2025	BACS019	Wyeth Digital Limited	2,019.00
1	Unity Trust Bank : Current	7	23/10/2025	BACS012	Origin Amenity Solutions	1,267.20
1	Unity Trust Bank : Current	7	23/10/2025	BACS016	Veolia Environmental Services	1,960.37
1	Unity Trust Bank : Current	7	23/10/2025	BACS004	Blachere Illumination UK Limit	5,760.00
1	Unity Trust Bank : Current	7	23/10/2025	BACS005	Complete Weed Control South	2,456.88
1	Unity Trust Bank : Current	7	23/10/2025	BACS018	VSigns UK Limited	1,068.00
1	Unity Trust Bank : Current	7	23/10/2025	BACS001	Peter Whitmarsh	880.00
1	Unity Trust Bank : Current	7	23/10/2025	BACS014	Society Local Council Clerks	500.00
1	Unity Trust Bank : Current	8	03/11/2025	0111000166	East Hampshire District Counci	634.00
1	Unity Trust Bank : Current	8	10/11/2025	BACS016	Turfleet Hire	1,014.00
1	Unity Trust Bank : Current	8	10/11/2025	BACS013	Rod Gaskin Farm Equipment Limi	1,613.37
1	Unity Trust Bank : Current	8	10/11/2025	BACS010	Hampshire County Council	544.00
1	Unity Trust Bank : Current	8	10/11/2025	BACS009	Ellack Cleaning Contractors Lt	1,009.52
1	Unity Trust Bank : Current	8	10/11/2025	BACS004	Bespoke Garden Projects Limite	690.00
1	Unity Trust Bank : Current	8	07/11/2025	TRANSFER	Holybourne Complin Trust	600.00
1	Unity Trust Bank : Current	8	10/11/2025	DD	Lloyds Bank	536.65
1	Unity Trust Bank : Current	8	10/11/2025	DD	Lloyds Bank	1,154.51
1	Unity Trust Bank : Current	8	14/11/2025	DD	Livepay	27,728.88

Cashbook transactions totalling £500.00 or more
for the period 01/10/2025 to 30/11/2025

Payments

Cb No	Bank Account Name	Month	Date	Payment Ref	Payee Name	Amount
1	Unity Trust Bank : Current	8	18/11/2025	B993102D	E.ON	762.08
1	Unity Trust Bank : Current	8	18/11/2025	E3E271F2	E.ON	1,079.60
1	Unity Trust Bank : Current	8	21/11/2025	BACS014	Liftmaster Ltd	1,841.69
1	Unity Trust Bank : Current	8	21/11/2025	BACS019	Sparkx	10,015.32
1	Unity Trust Bank : Current	8	21/11/2025	BACS018	Quadient Finance UK Ltd	639.72
1	Unity Trust Bank : Current	8	21/11/2025	BACS005	Chalvington Communications Lim	1,533.05
1	Unity Trust Bank : Current	8	21/11/2025	BACS002	First Friends	7,500.00
1	Unity Trust Bank : Current	8	21/11/2025	BACS015	Mid Hants Sand and Aggregates	846.20
1	Unity Trust Bank : Current	8	21/11/2025	BACS020	The Kings Arms	10,000.00
1	Unity Trust Bank : Current	8	21/11/2025	BACS013	HM Revenue & Customs	8,886.90
1	Unity Trust Bank : Current	8	21/11/2025	BACS009	Flint Construction Limited	6,000.00
1	Unity Trust Bank : Current	8	21/11/2025	BACS004	Alton Mens Shed	525.00
1	Unity Trust Bank : Current	8	21/11/2025	BACS021	Wyeth Digital Limited	1,935.00
1	Unity Trust Bank : Current	8	21/11/2025	BACS003	ABC Fire Protection (Eurofire	3,296.46
1	Unity Trust Bank : Current	8	21/11/2025	BACS012	Hampshire Pension Fund	8,007.43

Receipts

Cb No	Bank Account Name	Month	Date Banked	Amount Banked
1	Unity Trust Bank : Current	7	01/10/2025	1,000.00
1	Unity Trust Bank : Current	7	01/10/2025	1,240.00
1	Unity Trust Bank : Current	7	02/10/2025	1,105.00
1	Unity Trust Bank : Current	7	03/10/2025	2,600.00
1	Unity Trust Bank : Current	7	06/10/2025	966.45
1	Unity Trust Bank : Current	7	07/10/2025	25,172.81
1	Unity Trust Bank : Current	7	07/10/2025	900.00
1	Unity Trust Bank : Current	7	08/10/2025	1,989.90
1	Unity Trust Bank : Current	7	09/10/2025	1,500.00
1	Unity Trust Bank : Current	7	10/10/2025	1,000.00
1	Unity Trust Bank : Current	7	13/10/2025	975.00
1	Unity Trust Bank : Current	7	13/10/2025	4,937.50
1	Unity Trust Bank : Current	7	22/10/2025	793.40
1	Unity Trust Bank : Current	7	23/10/2025	1,877.01
1	Unity Trust Bank : Current	7	27/10/2025	2,250.00
1	Unity Trust Bank : Current	7	31/10/2025	3,746.55
1	Unity Trust Bank : Current	8	03/11/2025	1,240.00
1	Unity Trust Bank : Current	8	03/11/2025	1,105.00
1	Unity Trust Bank : Current	8	03/11/2025	1,000.00
1	Unity Trust Bank : Current	8	03/11/2025	2,600.00
1	Unity Trust Bank : Current	8	05/11/2025	966.45
2	CCLA Deposit Fund	8	02/10/2025	6,380.86
1	Unity Trust Bank : Current	8	07/11/2025	975.00
1	Unity Trust Bank : Current	8	10/11/2025	1,000.00
1	Unity Trust Bank : Current	8	11/11/2025	500.00
1	Unity Trust Bank : Current	8	12/11/2025	3,174.44
1	Unity Trust Bank : Current	8	12/11/2025	500.00
1	Unity Trust Bank : Current	8	13/11/2025	142,877.33
1	Unity Trust Bank : Current	8	14/11/2025	500.00
1	Unity Trust Bank : Current	8	17/11/2025	1,022.75

Alton Town Council

Cashbook transactions totalling £500.00 or more
for the period 01/10/2025 to 30/11/2025

Receipts

Cb No	Bank Account Name	Month	Date Banked	Amount Banked
1	Unity Trust Bank : Current	8	17/11/2025	2,489.99
1	Unity Trust Bank : Current	8	24/11/2025	2,111.40
1	Unity Trust Bank : Current	8	26/11/2025	500.00
1	Unity Trust Bank : Current	8	28/11/2025	972.00

DIRECT DEBIT LIST

Supplier	Product/Service	Location	Regularity	Date	Contract No.	Value
Castle Water	Water	Jubilee Playing Fields	Monthly	Mid month	2297532	Varied
Castle Water	Water	Town Hall	Monthly	Mid month	2314371	Varied
Castle Water	Water	Finnimore Pavilion	Monthly	Mid month	2315965	Varied
Castle Water	Water	Assembly Rooms	Monthly	Mid month	2321122	Varied
Castle Water	Water	Anstey Park	Monthly	Mid month	2440766	Varied
Castle Water	Water	Workshop	Monthly	Mid month	2444277	Varied
Castle Water	Water	Whitedown Allotments	Monthly	Mid month	2468685	Varied
Castle Water	Water	The Butts	Monthly	Mid month	2469145	Varied
Castle Water	Water	Wooteys Allotments	Monthly	Mid month	2469513	Varied
Castle Water	Water	Playing Field at Anstey Park	Monthly	Mid month	2470177	Varied
Castle Water	Water	Borovere Allotments	Monthly	Mid month	2470231	Varied
Castle Water	Water	Auxillary supply at Anstey Park	Monthly	Mid month	2470302	Varied
Castle Water	Water	Spitalfields Allotments	Monthly	Mid month	2470368	Varied
Castle Water	Water	Public Gardens	Monthly	Mid month	2502354	Varied
Castle Water	Water	Whitedown Allotments	Monthly	Mid month	3191602	Varied
EON	Gas	Assembly rooms	Monthly	Mid month	EC1E3068	Varied
EON	Gas	Edgar Hall	Monthly	Mid month	74E3BA86	Varied
EON	Gas	Finnimore Pavilion	Monthly	Mid month	982E6FED	Varied
EON	Gas	Town Hall	Monthly	Mid month	885236C7	Varied
EON	Electricity	Foodbank	Monthly	Mid month	018D8280	Varied
EON	Electricity	Assembly Rooms	Monthly	Mid month	B993102D	Varied
EON	Electricity	Charles Read Pavilion	Monthly	Mid month	A18D6E38	Varied
EON	Electricity	Compound, public gardens	Monthly	Mid month	F1924B21	Varied
EON	Electricity	Finnimore Pavilion	Monthly	Mid month	E3E271F2	Varied
EON	Electricity	Harry Baker Pavilion	Monthly	Mid month	1D49EB07	Varied
EON	Electricity	Workshop	Monthly	Mid month	A2BF273E	Varied
EON	Electricity	Town Hall	Monthly	Mid month	4C4E5AOB	Varied
EON	Electricity	Tennis Courts	Monthly	Mid month	OEA39665	Varied
EON	Electricity	Edgar Hall	Monthly	Mid month	49CC72EO	Varied
EON	Electricity	16 Market Square	Monthly	Mid month	4D6D99FE	Varied
EHDC	Rates	Town Hall	Monthly	1st	1100016689	£634.00
EHDC	Rates	Pavilions	Monthly	1st	1100341273	£321.00
EHDC	Rates	Bus shelters	Monthly	1st	1100327496	£91.00
Baxi	Boiler Service Contract	Town Hall	Monthly	28th	AHDP0012931	£58.27

Unity	Bank charges	General	Monthly	Last working day	20302775	£9.96
Unity	Cash & cheque handling	General	Quarterly	Last working day	20302775	Varied
Grenke	Photocopier hire	Town Hall	Quarterly	1st	700020852	£204.52
Air Copier	Printer cartridges	Town Hall	Monthly	Last working day	RM7ACBT	Varied
Lloyds	Credit Card	General	Monthly	10 working days after 28th	5563140760497290	Varied
PWLB	Loan repayment	Kings Arms	Twice a year	Mid month	PW509524	£4,705.50
Livepay	Salaries	General	Monthly	15th or closest working day	Payroll	Varied
Sum Up	Payment for card use	Town Hall	As used	As used	MEH PID341253	1.69%
SCG	Mobile phones	Town Hall	Monthly	3rd	62640	Varied
HMRC	PAYE & NI contributions	N/a	Monthly	12th	663PX00118428	Varied

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
	101	**Corporate Management**						
£4,883	4088	Newsletter	£6,440	£7,500	Two printed Altonian in April and November (delivery £1,800 & printing £2,000), monthly Mailchimp £75	£9,000	£9,315	£9,641
£521	4101	Bank Charges	£566	£780	Bank charges have increased on all accounts	£800	£828	£857
£31,344	4111	Professional Fees	£18,540	£28,000	Overspent in 25/26 due to building valuations, legal advice and Clerk recruitment. Regular payments are Payroll (£720), Estate agents (£1,650). RBS software (£2,085), Memberships (£3,790 inc £600 uplift for HALC), Asbestos inspections (£1,788), recruitment fees (£8k)	£20,000	£20,700	£21,425
£3,181	4112	Audit Fees	£4,410	£3,075	External Audit fee £2,100 for 24/25, Internal Audit fee £250 per quarter	£4,000	£4,140	£4,285
£9,411	4412	Public Works Loan Board repayments	£9,411	£9,411	Repayment for Kings Arms	£9,411	£9,411	£9,411
£49,340		**Corporate Management :- Expenditure**	**£39,426**	**£48,766**		**£43,211**	**£34,983**	**£36,207**
£20,500	**1010**	**Corporate Management:- income**	**£60**	**£82,612**		**£0**	**£0**	**£0**
£28,840		**Net Expenditure over Income**	**£39,366**	**-£33,846**		**£43,211**	**£34,983**	**£36,207**
	102	**Democratic Representation**						
£4,000	4121	Mayors Allowance	£4,000	£1,500	Customary amount	£4,000	£4,000	£4,000
£0	4122	Election expenses	£7,000	£292	Cost of full election for one seat	£7,000	£28,000	£7,000
£246	4124	Public Consultation	£2,000	£0	Customary amount	£2,000	£2,000	£2,000
£1,133	4125	Councillor Expenses	£1,000	£1,000	Usually claimed for printer cartridges, paper, etc.	£2,000	£2,000	£2,000
£5,379		**Democratic Representation :- Expenditure**	**£14,000**	**£2,792**		**£15,000**	**£27,000**	**£15,000**
£170	**1010**	**Democratic Representation :- Income**	**£0**	**£500**	Mayor's fund-raising activity	**£0**	**£0**	**£0**
£5,209		**Net Expenditure over Income**	**£14,000**	**£2,292**		**£15,000**	**£27,000**	**£15,000**
	103	**Salaries**						
£406,241	4001	Salaries	£481,937	£410,000	Recruit against vacancy in Town Hall, plus annual uplift. Outline for vacancy to be taken to Staffing Committee meeting on 8 December	£473,115	£489,674	£506,813
£37,356	4002	Employers NI	£59,711	£47,000		£60,467	£62,583	£64,774
£68,702	4003	Employers Pension	£100,623	£72,000	Reduced from 21.4% to 19.4% due to triennial evaluation	£91,784	£94,997	£98,322
£1,201	4005	Pension enhancements	£1,260	£1,250		£1,308	£1,354	£1,401

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£513,500		**Salaries:- Expenditure**	**£643,531**	**£530,250**		**£626,674**	**£648,608**	**£671,309**
£5,040		**Salaries:- Income**	**£0**	**£600**	Hire out of Grounds Team	**£0**	**£0**	**£0**
£508,460		**Net Expenditure over Income**	**£643,531**	**£529,650**		**£626,674**	**£648,608**	**£671,309**
	105	**Central Support-Admin Costs**						
£658	4008	Training	£2,730	£2,730		£2,000	£2,070	£2,142
£3,334	4009	Staff Travel (including parking)	£4,000	£3,500	Invoice for parking spaces received in Q1	£4,000	£4,140	£4,285
£495	4010	Uniforms & safety equipment	£1,551	£1,500	Inflation increase added each year	£1,610	£1,666	£1,725
£1,957	4026	Other Expenditure	£2,756	£2,500	Equal through year - Inflation increase added each year	£2,861	£2,961	£3,065
£15,383	4071	Telephone and IT	£16,152	£16,152	Equal through year - Inflation increase added each year	£16,765	£17,352	£17,960
£2,790	4072	Mobile Phones	£2,817	£2,817	Equal through year - Inflation increase added each year	£2,924	£3,026	£3,132
£4,188	4075	Stationery & Printing	£2,212	£2,212	Equal through year - Inflation increase added each year	£2,296	£2,376	£2,459
£656	4076	Postage	£1,216	£1,000	Credits purchased for franking machine	£1,262	£1,325	£1,372
£2,520	4080	Subscriptions & Publications	£3,473	£1,000	Equal through year - Inflation increase added each year	£3,605	£3,731	£3,862
£24,103	4085	Insurance	£25,272	£27,209	All invoiced in 1st April	£26,232	£27,150	£28,100
£257	4087	Communication & Marketing	£717	£2,000	Include Social media and newspaper adverts	£1,000	£1,035	£1,071
£2,242	4155	Equipment	£2,205	£1,000	Equal through year - Inflation increase added each year	£2,200	£2,277	£2,357
£0	4157	Furniture	£1,103	£1,000	Equal through year - Inflation increase added each year	£1,144	£1,184	£1,226
£58,583		**Central Support-Admin Costs :- Expenditure**	**£66,202**	**£64,620**		**£67,899**	**£70,295**	**£72,755**
£5,621	1009	Insurance payments	£0	£5,035	Insurance charged to tenants plus insurance pay outs	£2,300	£2,381	£2,464
£4,106	1010	Other income	£0	£363		£0	£0	£0
£9,727		**Central Support-Admin Costs :- Income**	**£0**	**£5,398**		**£2,300**	**£2,381**	**£2,464**
£48,856		**Net Expenditure over Income**	**£66,202**	**£59,222**		**£65,599**	**£67,914**	**£70,291**
	107	**Operating Income & Exp.**						
£84,805	4504	Neighbourhood CIL Grants	£0	£49,452	CIL Grants not approved until Funding approved	£0	£0	£0
£84,805		**Operating Income & Exp :- Expenditure**	**£0**	**£49,452**		**£0**	**£0**	**£0**

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£12,000	1005	Market Income	£14,000	£10,000	£1,000/ mth except January	£11,000	£11,385	£11,783
£230,469	1081	CIL	£0	£142,877	CIL Funding not approved until in year	£0	£0	£0
£851,976	1176	Precept	£890,180	£890,180		£946,920	£946,920	£946,920
£97,852	1190	Interest Received	£60,000	£75,000	From CCLA Deposit Fund (reinvested) and Property Fund (paid into Unity Trust)	£60,000	£60,000	£60,000
£1,192,297		**Operating Income & Exp. :- Income**	**£964,180**	**£1,118,057**		**£1,017,920**	**£1,018,305**	**£1,018,703**
-£1,107,492		**Net Expenditure over Income**	**-£964,180**	**-£1,068,605**		**-£1,017,920**	**-£1,018,305**	**-£1,018,703**
	301	**Grounds Maintenance Team**						
£2,802	4149	Vehicle Costs	£7,053	£7,053	Maintenance incorporates inflation uplift	£7,321	£7,577	£7,842
£6,350	4150	Fuel Costs	£9,861	£9,861	Inflation increase added each year	£10,226	£10,584	£10,954
£26,289	4155	Equipment	£30,000	£30,000	Basic costs (£10k)	£10,000	£10,350	£10,712
£35,441		**Grounds Maintenance Team :- Expenditure**	**£46,914**	**£46,914**		**£27,547**	**£28,511**	**£29,509**
£0		**Grounds Maintenance Team :- Income**	**£0**	**£0**		**£0**	**£0**	**£0**
£35,441		**Net Expenditure over Income**	**£46,914**	£46,914		**£27,547**	**£28,511**	**£29,509**
	302	**Utility Costs**						
£11,464	4021	Rates	£12,034	£11,500	Inflation increase added each year	£12,491	£12,928	£13,381
£3,124	4022	Water Charges	£6,302	£4,000	Inflation increase added each year	£6,541	£6,770	£7,007
£4,261	4024	Gas	£5,438	£5,438	Inflation increase added each year	£5,645	£5,842	£6,047
£26,248	4025	Electricity	£23,012	£23,012	Inflation increase added each year	£23,886	£24,722	£25,588
£12,583	4030	Cleaning	£13,915	£13,915	Inflation increase added each year	£14,444	£14,949	£15,473
£19,281	4031	Refuse Collection	£20,132	£20,132	Inflation increase added each year	£20,897	£21,628	£22,385
£936	4150	Heating oil for Jubilee Bungalows	£1,638	£1,638	Inflation increase added each year	£1,701	£1,760	£1,822
£897	4071	Broadband at Finnimore & alarm line for Jubilee	£879	£879	Inflation increase added each year	£912	£944	£977
£78,794		**Utility Costs :- Expenditure**	**£83,350**	**£80,514**		**£86,517**	**£89,545**	**£92,679**
£4,008	1000	Recharged utility costs	£4,000	£4,000	Recharged utilities to Edgar Hall and Finnimore Pavilion	£4,000	£4,000	£4,000
£4,008		**Utility Costs :- Income**	**£4,000**	**£4,000**		**£4,000**	**£4,000**	**£4,000**
£74,786		**Net Expenditure over Income**	**£79,350**	£76,514		**£82,517**	**£85,545**	**£88,679**
	303	**Grounds & Building Maintenance**						
£7,500	4139	Pot holes/roadway resurfacing	£7,500	£9,000	Potholes work being done in 25/26 at Anstey	£7,500	£7,763	£8,034

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£27,464	4140	Building Maintenance (including Town Hall)	£89,619	£165,000	Inflation increase added each year, uplift on 24/25 due to increased budget in 25/26 for work on Town Hall	£30,019	£31,070	£32,157
£171,754	4141	Grounds Maintenance	£50,770	£30,000	Inflation increase added each year	£52,852	£54,702	£56,616
£0	4143	Skatepark Maintenance	£500	£500	Inflation increase added each year	£519	£537	£556
£8,271	4144	Play Equipment /open spaces inspection	£15,443	£15,443	Inflation increase added each year	£16,030	£16,591	£17,171
£24,652	4145	Tree / Hedge Maintenance	£42,000	£42,000	Inflation increase added each year	£43,596	£45,122	£46,701
£813	4146	Bedding Plants	£1,050	£1,050	Inflation increase added each year	£1,090	£1,128	£1,168
£1,430	4147	Dog Bin sacks	£1,764	£1,764	Inflation increase added each year	£1,831	£1,895	£1,961
£11,550	4148	Play Equipment / Maintenance	£12,128	£12,128	Inflation increase added each year	£12,588	£13,029	£13,485
£11,456	4153	Security/ gate locking	£12,039	£15,000	Inflation increase added each year	£12,497	£12,934	£13,387
£265	4200	Ground Rent (Holybourne Play area)	£265	£265	Inflation increase added each year	£275	£285	£295
£0	4315	Wey Walk & Brewery Trail	£0	£1,500	£7,500 given to ATC for maintenance of sculptures for 10 years	£750	£750	£750
£265,155		**Grounds & Building Maintenance :- Expendi**	**£233,078**	**£293,650**		**£179,547**	**£185,805**	**£192,281**
£30,105	1000	Fees and Charges	£37,073	£40,000	Inflation increase added each year, pitch fees for 26/27	£38,482	£39,829	£41,223
£134,364	1001	Rents	£132,696	£132,718	Inflation increase added each year	£137,606	£142,422	£147,407
£15,961	1002	Shop and Kings Arms Rents	£15,960	£15,000	Equal through year from Foodbank (£330/mth), Kings Arms (£1,000/mth) & CAB (£1/yr)	£15,960	£16,519	£17,097
£55,969	1010	Other Income inc grants	£1,300	£1,840		£0	£0	£0
£22,116	1016	Alton FC Holding Fund/Rent	£22,116	£0	Alton FC paying this to ATC for 26/27, transfer to EMR for 3G pitch	£27,000	£27,945	£28,923
£258,515		**Grounds & Building Maintenance :- Income**	**£209,145**	**£189,558**		**£219,048**	**£226,714**	**£234,649**
£6,640		**Net Expenditure over Income**	**£23,933**	**£104,092**		**-£39,501**	**-£40,910**	**-£42,368**

	320	Allotments						
£2,333	4022	Water Charges	£1,323	£4,000	Water turned on in March and off in October	£2,000	£2,070	£2,142
£0	4031	Green waste collection	£0	£0	Add green waste cost	£2,000	£2,070	£2,142
£3,558	4141	Grounds Maintenance	£2,756	£4,000	Grounds Maintenance budget increased	£4,000	£4,140	£4,285
£1,110	4033	Allotment affiliation fees to Allotment Associatior	£0	£1,025	Paid to Allotment Association	£0	£0	£0
£0	4159	Allotment Improvements	£0	£0	Allotment Association and ATC identify projects. New padlocks to be purchased in 25/26	£4,000	£4,140	£4,285
£7,001		**Allotments :- Expenditure**	**£4,079**	**£9,025**		**£12,000**	**£12,420**	**£12,855**
£7,832	1001	Rents	£7,403	£5,556	Inflation uplift added to £37/yr (280 plots, budget for 250 rented)	£9,250	£9,574	£9,909

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£1,058	1003	Allotment Association Affiliation Fee	£200	£6	Code to record membership payments	£0	£0	£0
£15	1004	Admin fee	£0	£0	£30 admin fee charged to all new tenants, increase to £37 in line with rents (10% of plots per yr)	£1,036	£1,072	£1,110
£0	1010	Other Income (Grants)	£0	£10		£0	£0	£0
£8,905		**Allotments :- Income**	**£7,603**	**£5,572**		**£10,286**	**£10,646**	**£11,019**
-£1,904		**Net Expenditure over Income**	**-£3,523**	**£3,453**		**£1,714**	**£1,774**	**£1,836**

401 Community

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£20,508	4300	Christmas Lights	£22,000	£22,000	3 year contract for new column lights at £5k per year	£27,000	£27,945	£28,923
£1,442	4302	Alton in Bloom Expenditure	£1,575	£1,575	Planting on High Street & at Town Hall, competition	£1,633	£1,690	£1,750
£1,180	4304	Town Crier	£1,200	£1,200		£1,200	£1,200	£1,200
£2,100	4305	3rd Party Event /additional officer hours	£2,205	£1,500	Include Art Festival, Regency week, road closure for markets, etc	£2,289	£2,369	£2,452
£6,716	4306	Tourism & Economic Development	£12,100	£5,000	Includes Walking Festival and pole banners	£3,000	£3,105	£3,214
£6,044	4307	ATC Events expenditure	£19,845	£19,845	Inflation increase added	£20,599	£21,320	£22,066
£20,000	4308	Youth Provision	£20,000	£20,000	Paid in two halves to Kings Arms	£20,000	£20,000	£20,000
£2,945	4312	Events Grants	£4,000	£4,000	Maximum of £500 per event	£4,000	£4,000	£4,000
£3,956	4314	CCTV	£4,000	£0	Possible new system or additional camera on existing system (from EMR Capital reserves)	£5,000	£5,175	£5,356
£15,000	4317	Climate Change Actions/ Strategy	£15,750	£10,000	Grants and projects (£10,073 from EMR Climate Change reserve) plus allocation of £6,510, total of £16,583	£6,510	£17,163	£17,764
£79,891		**Town Centre :- Expenditure**	**£102,675**	**£85,120**		**£91,231**	**£74,332**	**£76,052**
£2,945	1014	ATC Events income	£3,000	£3,075	Mostly stall costs for Christmas Lights Switch On	£3,000	£3,000	£3,000
£1,500	1071	Christmas Lights Income	£0	£3,000		£0	£0	£0
£756	1070	Alton in Bloom Income	£0	£0	Planting on High Street & at Town Hall, competition	£0	£0	£0
£4,716	1072	Donations/Sponsorship received	£3,000	£2,480		£3,000	£3,000	£3,000
£40	1075	Town Crier Donations	£0	£25	If Town Crier is booked for commercial event then a charge of £25 is requested.	£0	£0	£0
£0	1080	Grant Income	£1,000	£0		£1,000	£1,000	£1,000
£0	1089	Climate Change	£0	£0		£0	£0	£0
£9,957		**Town Centre :- Income**	**£7,000**	**£8,580**		**£7,000**	**£7,000**	**£7,000**
£69,934		**Net Expenditure over Income**	**£95,675**	**£76,540**		**£84,231**	**£67,332**	**£69,052**

420 Grants

2024/25 ACTUAL	Code	REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£24,730	4500	Grants-Community (including S137)	£30,000	£28,871	Any grants over £2,000 paid in two tranches (April & October)	£30,000	£30,000	£30,000
£24,730		**Grants - Expenditure**	**£30,000**	**£28,871**		**£30,000**	**£30,000**	**£30,000**
£24,730		**Net Expenditure over Income**	**£30,000**	**£28,871**		**£30,000**	**£30,000**	**£30,000**
	503	**Assembly Rooms**						
£7,016	4006	Management Contract	£8,000	£8,000	Annual payment to Dementia Friends claimed in January	£8,000	£8,000	£8,000
£1,460	4022	Water Charges	£1,401	£1,200	Recharged to Dementia Friends	£1,500	£1,553	£1,607
£1,155	4024	Gas	£833	£2,500	Recharged to Dementia Friends	£2,000	£2,070	£2,142
£5,230	4025	Electricity	£3,203	£6,000	Recharged to Dementia Friends	£9,000	£9,315	£9,641
£710	4031	Refuse Collection	£686	£1,000	Recharged to Dementia Friends	£1,500	£1,553	£1,553
£615	4040	Licences	£0	£650	Recharged to Dementia Friends	£500	£518	£536
£12,993	4140	Building Maintenance	£1,439	£12,000	Flat roof, fire doors, electrical testing, pest control, etc	£1,492	£1,544	£1,598
£30,103		**Assembly Rooms :- Expenditure**	**£15,560**	**£31,350**		**£23,992**	**£24,551**	**£25,076**
£9,786	1000	Fees and Charges	£6,112	£8,500	Includes recharged utility costs from Dementia Friends and tenant (offset expenditure figures as above)	£14,500	£15,008	£15,533
£12,370	1001	Rents	£13,714	£12,500	Assembly Rooms Flat (£1,060/mth), uplift added	£14,235	£14,733	£15,249
£22,156		**Assembly Rooms :- Income**	**£19,826**	**£21,000**		**£28,735**	**£29,741**	**£30,782**
£7,947		**Net Expenditure over Income**	**-£4,266**	**£10,350**		**-£4,743**	**-£5,189**	**-£5,705**
	601	**Street Furniture**						
£1,098	4021	Rates	£1,387	£1,101	£1,097.80/yr	£1,440	£1,490	£1,542
£2,679	4600	Public Seats/bins/parasols	£4,000	£4,000	Replacement of public benches	£4,148	£4,293	£4,443
-£319	4601	Bus Shelters	£1,905	£1,905	Cleaning & maintenance	£1,977	£2,046	£2,118
£1,348	4602	Notice Boards / SLRS	£2,250	£2,250	Inflation increase added each year	£2,336	£2,417	£2,502
£4,806		**Street Furniture :- Expenditure**	**£9,542**	**£9,256**		**£9,900**	**£10,247**	**£10,605**
£7,689	1008	Bus Shelter Advert Income	£5,000	£6,000	Inflation increase added each year	£5,190	£5,372	£5,560
£1,958	1072	Donations & Sponsorship Received	£3,528	£2,490		£0	£0	£0
£9,647		**Street Furniture :- Income**	**£8,528**	**£8,490**		**£5,190**	**£5,372**	**£5,560**
-£4,841		**Net Expenditure over Income**	**£1,014**	**£766**		**£4,710**	**£4,875**	**£5,046**

2024/25 ACTUAL	Code	REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
	602	**Neighbourhood Plan**						
£30,000	4026	Other expenditure	£10,000	£0		£30,000	£0	£0
£30,000		**Neighbourhood Plan :- Expenditure**	**£10,000**	**£0**		**£30,000**	**£0**	**£0**
£0	1080	Grants Received	£0	£0		£0	£0	£0
£0		**Neighbourhood Plan :- Income**	**£0**	**£0**		**£0**	**£0**	**£0**
£30,000		**Net Expenditure over Income**	**£10,000**	**£0**		**£30,000**	**£0**	**£0**
£1,267,528		**Total Revenue Expenditure**	**£1,298,357**	**£1,280,580**		**£1,243,518**	**£1,236,297**	**£1,264,330**
£1,540,922		**Total Revenue Income**	**£1,220,342**	**£1,444,367**		**£1,294,479**	**£1,304,158**	**£1,314,177**
£273,394		**Surplus/Deficit**	**-£78,015**	**£163,787**		**£50,960**	**£67,861**	**£49,847**
	702	**Projects (funded by grants & EMRs)**						
£0	4149	Replacement electric vehicle for Grounds Team	£0	£0	Replace one vehicle in 26/27 (£50k from EMR Capital Reserves)	£50,000	£0	£0
£0	4155	Replacement profi-hopper	£0	£0	Replacement profihopper (£32k from EMR Capital Reserves)	£32,000	£0	£0
£0	4140	New heating system for Town Hall	£0	£0	Up to 20k for Town Hall heating from EMR Capital Reserves	£20,000	£0	£0
£0	4306	Economic Development	£0	£0	Economic Development activity for Alton	£10,000	£0	£0
£0	4319	Alton Gateway	£0	£100	5% of £79,422 given for upkeep for 20 years	£3,971	£0	£0
£0	4314	CCTV	£0	£0	Replacement or upgrade to current system (from Capital EMR)	£25,000	£0	£0
£83,934	4401	Jubilee Playing Fields	£288,000	£288,000	Any S106 expenditure would be offset by income below to net 0	£0	£0	£0
£0	4402	Anstey Park (MUGA)	£0	£0	Seed funding for upgrade of MUGA and Play Area at Anstey, grants to be applied for	£40,000	£0	£0
£8,000	4417	Kings Pond Project	£0	£5,000	Funds to be transferred from EMR	£251,304	£0	£0
£0	4601	Electronic screen for Bus shelter (pilot)	£0	£0	HCC grant available for bus shelter improvements	£15,000	£0	£0
£104,592		**Developers Contribution:- Expenditure**	**£288,000**	**£303,079**		**£447,275**	**£0**	**£0**
£0	1080	Grant Income	£0	£500	£15,000 grant from HCC for bus shelters	£15,000	£0	£0
£39,358	1085	Developers Contribution S106/CIL	£288,000	£288,000	No S106 income expected in 2026/27 unless 25/6 is carried forward	£0	£0	£0

2024/25 ACTUAL		REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£0	1088	Project Contributions (other grants)	£0	£0		£0	£0	£0
£39,358		**Developers Contribution;-Income**	**£288,000**	**£288,500**		**£15,000**	**£0**	**£0**
£65,234		**Net Expenditure over Income**	**£0**	**£14,579**		**£432,275**	**£0**	**£0**
	Less							
£225,577		**Transfer to reserves (CIL)**	£0	£142,877		£0	£0	£0
£127,775		**Transfer to reserves (3G Interest)**	£10,500	£0	Increased with negotiated rent increase.	£27,000	£27,945	£28,923
£40,755		**Transfer to reserves (Capital)**	£0	£0		£0	£0	£0
£0		**Transfer to reserves (Kings Pond) [former Op Sp**	£0	£0	£20k for King's Pond	£20,000	£20,000	£20,000
		Transfer to reserves (Open Spaces) [new reserv	£0	£0	£50k for Anstey Park carpark	£50,000	£0	£0
£0		**Transfer to reserves (Climate Change)**	£0	£0		£0	£0	£0
£10,000		**Transfer to reserves (pension reserve)**	£10,000	£10,000		£0	£0	£0
£20,000		**Transfer to reserves (Assembly Rooms)**	£10,000	£10,000	Resolve to cease the annual 10k for Assembly Rooms, as £20k is sufficient	£0	£0	£0
£0		**Transfer to reserves (CALA Building)**	£0	£0		£0	£0	£0
£2,905		**Transfer to reserves (PTMC)**	£0	£0		£0	£0	£0
£148,125		**Transfer to reserves (Jubilee Pavilion Project)**	£0	£0		£0	£0	£0
		Transfer to reserves (Alton Gateway)	£79,422	£79,422		£0	£0	£0
		Transfer to Yoga in the Park EMR		£194		£0	£0	£0
						£0	£0	£0
£575,136		**Total transfer to reserves**	**£109,922**	**£242,493**		**£97,000**	**£47,945**	**£48,923**
	Plus							
£350,647		**Transfer from reserves (CIL)**	£50,000	£130,069	MUGA project if progressed	£40,000	£0	£0
£18,378		**Transfer from reserves (Open Spaces/Kings Pon**	£0		Remaining funds for Kings Pond project	£251,304	£0	£0
£0		**Transfer from reserves (Capital)**	£75,000		50k for electric vehicle, 32k for profi-hopper, 25k for CCTV, 20k for Town Hall heating	£127,000	£0	£0
£0		**Transfer from reserves (Economic Developmen**	£20,000		10k for Economic development (code 4306)	£10,000	£0	£0
		Transfer form reserves (Climate Change)			10073 to Climate change actions 4317/401	£10,073	£0	£0
£0		**Transfer from reserves (Wey Walk)**	£9,296			£0	£0	£0
		Transfer from reserves (Barley Fields)	£5,500	£5,500		£0	£0	£0
		Transfer from reserves (Treloar)	£5,000	£5,000		£0	£0	£0
		Transfer from reserves (Will Hall)	£5,000	£5,000		£0	£0	£0
		Transfer from David Whitmarsh EMR		£880		£0	£0	£0
		Transfer from Complain Trust EMR		£600		£0	£0	£0
		Transfer from Alton Gateway EMR				£3,971	£0	£0
							£0	£0

2024/25 ACTUAL	REVENUE INCOME AND EXPENDITURE	2025/26 BUDGET	2025/26 YR END FORECAST	NOTES	Suggested budget for 2026/27	2027/28 DRAFT	2028/29 DRAFT
£369,024	**Total transfer from reserves**	**£169,796**	**£147,049**		**£442,348**	**£0**	**£0**
£27,817	**Opening Balance**	£27,410	£27,410		£36,000	£33	£19,950
£27,406	**Closing Balance**	**£9,269**	**£81,174**		**£33**	**£19,950**	**£20,873**

	2025/26 Charges from 01/04/25		Proposed 2026/27 Charges from 01/04/26	
ANSTEY PARK				
RUGBY				
Adult Match				
Pitch charge	£	45.68	£	47.42
Changing Room charge (exc VAT)	£	22.76	£	23.63
Junior Match				
Pitch charge	£	22.85	£	23.72
Changing Room charge (exc VAT)	£	11.16	£	11.59
Adult Training session	£	44.67	£	46.37
Changing Room charge (exc VAT)	£	22.34	£	23.19
Junior Training session	£	22.34	£	23.19
Changing Room charge (exc VAT)	£	11.16	£	11.59
FOOTBALL				
Junior match	£	39.10	£	40.58
MUGA				
Adult court - per hour (exc VAT)	£	23.28	£	24.16
Junior court - per hour (exc VAT)	£	17.60	£	18.27
BALLOON LAUNCHES				
Fee per launch	£	43.44	£	45.09
Minimum annual fee	£	428.23	£	444.50
Maximum annual fee	£	1,427.42	£	1,481.66
JUBILEE PLAYING FIELDS				
FOOTBALL				
Adult Match (exc VAT) (regular hirers)	£	81.87	£	84.99
Adult Match (exc VAT) (ad hoc)	£	90.07	£	93.49
Junior Match	£	39.10	£	40.58
CRICKET				
Adult				
1st Team (including changing facilities)	£	124.12	£	128.83
2nd Team (including changing facilities)	£	124.12	£	128.83
3rd Team (including changing facilities)	£	97.35	£	101.05
4th Team (including changing facilities)	£	97.35	£	101.05
1st Team (without changing facilities)	£	54.61	£	56.68
2nd Team (without changing facilities)	£	54.61	£	56.68
3rd Team (without changing facilities)	£	54.61	£	56.68
4th Team (without changing facilities)	£	54.61	£	56.68
Junior				
Junior Team (including changing facilities)	£	50.65	£	52.57
Junior Team (without changing facilities)	£	27.84	£	28.90
Practice Nets				
Adult	£	25.86	£	26.84
Junior	£	12.92	£	13.41
Tea Room/Kitchen				
Per session	£	21.52	£	22.34

ATC Reserves Nov 2025

Code	Account Name	Current balance	Description	Recommendation
310	Working Capital	£517,564.00	Current assets less current liabilities.	See notes below on King's Pond and General Reserve
314	EMR Open Spaces (inc Kings Pond)	£211,303.50	£170,000 CIL added to Open Spaces in 23/24 for Kings Pond	Change name to EMR King's Pond. Supplement with £40k from Working Capital. Intend to add £20k pa in future.
316	EMR 3G Interest	£222,672.57	Alton FC annual rent for replacement 3G pitch.	The intention and the lease state that rent goes into a fund for eventual replacement of the pitch. However, it has become out of syn and we need to transfer £55,682.12 from Working Capital to ensure the reserve reflects the actual payments made. As the fund is in excess of the cost of a new pitch, and a new pitch is not expected in the next year, it has been agreed that the rent for 2025/26 can be applied to other capital works, which the lease allows. Also, rent has been negotiated upwards from 22k to 27k with an annual RPI uplift.
317	Economic Development Reserve	£28,179.12	Set up in 2017 to support work on Economic Development Officers.	Retain to enable future work on econ dev.
318	EMR Capital Reserve	£243,862.11	For capital projects.	No change.
320	General Reserve	£129,490.68	Provision to allow ATC to continue to function.	Add funds from EMR Pension. Add funds from Working Capital to get to 3-months operating costs (good practice).
321	EMR Barley Fields	£40,970.77	Set up in 2017.	Move to a new "Open Spaces" EMR.
322	Pump Track Flood Lighting	£35,049.89	Set up with funds allocated to Pump Track project but decision made that lighting not needed.	Move to Capital EMR.
323	EMR Neighbourhood CIL	£281,836.80	Neighbourhood CIL not yet spent.	No change.
324	EMR Wey Walk	£9,295.92	Set up in 2017.	Move to a new "Open Spaces" EMR.
326	EMR Treloar Heights	£31,345.99	Set up in 2018.	Move to a new "Open Spaces" EMR.
327	EMR Crownby Estate	£90,000.00	Set up in 2020 following the sale of a resident's flat who left it to the Council in his will.	Move to a new "Open Spaces" EMR.
329	EMR Pension	£40,000.00	Set up in 2021 in case the Hampshire Pension Service Fund needed a capital contribution in 2025. This has not transpired.	If it were needed in 2028, this sum could be drawn from General Reserve. Move funds to General Reserve and close.
330	EMR Will Hall Meadow	£84,696.51	Set up in 2021.	Move to a new "Open Spaces" EMR.
331	Climate Change Grant Fund	£10,073.00	Unused Grant funding from 21/22.	Use as Grant allocation in 26/27; i.e. move to that Revenue line and close the separate fund.
332	EMR CALA Community Building (CIL)	£152,038.50	Set in 2022 from Neighbourhood CIL.	Move to Neighbourhood CIL EMR if EHDC confirms that the project is not being taken forward.
333	EMR PTMC	£2,904.62	Funds from "Preserve Treloar Meadows Campaign".	Spend on benches.
334	EMR Jubilee Pavilion Project	£148,125.00	CIL Funding allocated in 24/25.	No change.
335	EMR Assembly Rooms	£20,000.00	Set up when Dementia Friends took lease to support any work to the fabric of the building.	Move to EMR Capital Reserve.
336	EMR Alton Gateway	£79,422.03	Highwood Group sum payable including index linking under the S106 Agreement payable to ATC on transfer of the open space land at Alton Gateway.	No change.
337	EMR Yoga in the Park	£193.69	Collection as part of free Yoga Sessions in Summer of 2025.	Move to General Reserves.

Reserves 2026

310	Working Capital	£385,796.25
314	EMR Kings Pond	£251,303.50
316	EMR 3G Interest	£278,354.69
317	Economic Development Reserve	£28,179.12
318	EMR Capital Reserve	£298,912.00
320	General Reserve	£205,770.00
333	EMR PTMC	£2,904.62
338	EMR Open Spaces	£256,309.19
323	EMR Neighbourhood CIL	£433,875.30
334	EMR Jubilee Pavilion Project	£148,125.00
336	EMR Alton Gateway	£79,422.03

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The Clerk to the Council
Alton Town Council
Town Hall
Market Square
Alton
Hampshire
GU34 1HD

3rd October 2025

Dear Tom,

<u>Re: Alton Town Council</u>
<u>Internal Audit Year Ended 31 March 2026 – Interim Audit report 2</u>

Executive summary

Following completion of our interim internal audit on 3rd October 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Alton Town Council are a model of good practice.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Tested at first Interim

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

Assertion 10 - Digital and data compliance

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).

1.50 All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency Code for Smaller Authorities (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

The council has robust procedures in place to monitor controls and I have discussed these with the finance team and Clerk. I am please to report the council has demonstrated there is hierarchical control and review of policies and procedures and evidence to back this up.

I recommend the council draw up a new IT policy to encompass assertion 10 and undertake a data audit to identify where data is stored and how protected. I have signposted the deputy clerk to a local council where this can be seen in practice.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The councils' financial regulations state: "*15.1. Risk management The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all* *activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.*

15.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council."

The council has a risk assessment process in place, which was last reviewed and approved by council in October 2024. I reviewed the risk assessment record, which includes a risk matrix which assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed prior to any mitigation measures, and existing internal controls are listed and any further mitigation action which may be needed. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I have no doubt that the council takes its risk management responsibilities seriously.

As part of the regular operations the council produces monthly reserves reports to ensure it has the day to day funds in the appropriate accounts to continue its normal operations. This mitigates the risk of business interruption due to inadequate funds.

Regular playground & tree inspections and undertaken by outside consultants. I tested a risk assessment on the trees at random and was able to prove that the risk matrix led to a an action that could then be traced through to the supplier invoice for works undertaken. There were no errors. This has proven that the council has a process by which risks are not just identified but action is taken.

I would recommend that the linked reserves strategy is updated as this is dated 2016. In addition to this, I would recommend the production of a policies calendar to ensure all policies are reviewed in time.

I confirmed that the council has a valid insurance policy in place with Hiscox Insurance which covers the year under review. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £1,000,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

The council has a separate Cyber insurance policy expiring on the 31st March 2026.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

The Clerk confirmed that the 2026/27 budget and precept was underway with initial draft produced for discussion. There will be workshops and committee meetings with an aim to finalise in December.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Apart from the precept, the council receives income from a range of sources including allotments, pitch hires and event income, investment income and grants.

FR 9.2 states *'Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.'*

The council reviewed its fees and charges on the 5th of March 2025 (Ref 141). Other fees and charges are reviewed on an ad hoc basis as and when required.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

The precept of £890,180 is correctly recorded in the accounts and matches the application to the district on the 10th January 2025.

VAT is correctly accounted for by the system which automatically posts to the VAT account/return.

The council reviews its aged debtors on a regular basis, using the system generated reports. Longer term debtors are reported to council. Bad debts are written off with prior council approval. I reviewed the aged debtors at the audit date which shoed no debts over 30 days.

Council can collect income via , Bacs, Card Machine, Cheque and Cash. Banking is carried out at least weekly. There is segregation of duties and hierarchical control over raising sales invoices.

The allotment package maintains a record of outstanding allotment fees. These are chased on a regular basis.

I am of the opinion that the income system is robustly controlled and monitored and this assertion has been met.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains a minimal petty cash float and records the entries in a separate cashbook. A review of the entries shows that the petty cash is used appropriately for incidental expenditure, and the amounts are inconsequential to the overall finances of the council.

I tested the petty cash and agreed it back to the cashbook and the cash analysis VAT was appropriately reclaimed.

I am satisfied this control objective has been met.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

The council has 13 employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS). The clerk holds the HR records.

Performance reviews (3 annually) for staff members are completed by the Deputy Clerk, with their review conducted by the Clerk and the Clerks by a panel of councillors.

The council contracts with Worknest for HR advice.

Payroll is processed via an outsourced third party, who complete all the PAYE calculations and provide the information to the council each month. The monthly variations data is input into the payroll providers on-line system. Open emails are never used. Payroll data is saved to a restricted drive, which is password protected.

I reviewed the payroll summary for September and the payroll deductions appear correct. I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

I recommend the PAYE & NI is set up to be collected by direct debit and to not show the granular data on the NI payment request in the purchase invoice folder – this can be retrospectively redacted.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

To be tested at a later interim visit

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial regulation 2.2 states 'At least once in each quarter, and at each financial year end, a member other than the Council Chairman or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the full council.

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the reconciliations presented for July, August & September and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliations have been signed in accordance with the Financial Regulations and has an investment strategy in place.

I am satisfied this control objective has been met.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Tested at first Interim

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")

Audit findings

The council did not class itself as exempt – this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Tested at first Interim

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2025 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Tested at first Interim

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2024/25. 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.

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025. And 30th September 2025

I recommend a review of the layout of the financial page on the website.

I am satisfied this control objective has been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	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 assesses 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 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*			☑ N/A
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	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	☑		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	☑		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			☑ N/A

Should you have any queries please do not hesitate to contact me.

Yours sincerely

<u>Mark Mulberry</u>
Mulberry Local Authority Services Ltd

Interim Audit 2025/26 - Points Carried Forward

Audit Point	Audit Findings	Council comments
Governance	I recommend the council draw up a new IT policy to encompass assertion 10 and undertake a data audit to identify where data is stored and how protected. I have signposted the deputy clerk to a local council where this can be seen in practice.	
Risk	I would recommend that the linked reserves strategy is updated as this is dated 2016. In addition to this, I would recommend the production of a policies calendar to ensure all policies are reviewed in time.	
Payroll	I recommend the PAYE & NI is set up to be collected by direct debit and to not show the granular data on the NI payment request in the purchase invoice folder – this can be retrospectively redacted.	
Publication - website	I recommend a review of the layout of the financial page on the website.	

Smaller Authorities Proper Practices Panel (SAPPP) Briefing on Assertion 10

In response to queries relating to the new Assertion 10, SAPPP have published the following briefing.

GDPR and Data Protection

The key to compliance with GDPR and DPA is that data is held and managed by the authority. To support this, an authority should have ownership and administrative rights over email accounts.
Setting up an email account on servers such as Gmail, outlook and yahoo requires the inputting of personal information such as full name and date of birth, therefore arguably this is a personal account. Whilst the address may be seemingly generic, clerk.abcparishcounil@gmail.com, does the authority have full access in the event of a change in personal? Is personal information required to recover an account?
There is an inherent risk in data being stored outside the UK. Any personal data being transferred outside of the UK, for example to non-UK servers, must be to countries covered by a UK adequacy decision (GDPR). When using a non-authority owned domain, does the authority know where data is being stored and has the authority considered and accepted the risks and any possible breach of GDPR requirements?
By owning a UK based domain, for example gov.uk; org.uk, or one provided by another authority, it can be confident that data storage and transfer is compliant with GDPR. Additionally, in the event of a delay in renewal or payment by the authority, a gov.uk domain cannot be transferred to another organisation or individual.

Transparency (Local Authorities)

1.5 of the Nolan Principles states,
Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
The use of personal email addresses may result in an unintentional breach of GDPR and FOI. Additionally, for the purposes of transparency, authority business should be conducted on authority channels so that in the event of a FOI request or SAR it can be accessed and searched as necessary.
The Transparency Code for Smaller Authorities does allow an authority to publish information on a third-party website. Assertion 10 does not require an authority, subject to the code, to have a dedicated website. However, authorities must ensure that any website used to publish information required by the code or FOI Act is compliant with the Web Content Accessibility Guidelines 2.2AA and Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Assertion 10

The requirements of Assertion 10 in the Practitioners' Guide 2025 aim to assist smaller authorities in meeting their obligations for data and digital compliance. Whilst legislation does not mandate the use of a particular domain, SAPPP's intention is to make compliance as easy as possible; by using a gov.uk (or org.uk) domain for example, authorities are able to meet the requirements without the need to consider the questions raised above.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

ALTON
Town Council

Telephone (01420) 83986
www.alton.gov.uk
info@alton.gov.uk

Town Clerk: Tom Horwood

Town Hall
Market Square
Alton
Hampshire
GU34 1HD

15 August 2025

To: The Leaders and Chief Executives of East Hampshire District Council and Hampshire County Council

Re: Local Government Reorganisation in Hampshire

Dear Councillors, Colleagues

I write on behalf of Alton Town Council in response to the consultations underway on Local Government Reorganisation in Hampshire, following our Full Council discussion.

The parish of Alton includes the town of Alton and the village of Holybourne, which are well-connected to Basingstoke, Petersfield and Winchester. The parish is East Hampshire's largest and comprises nearly 20,000 residents with the prospect of substantial new housing growth in the coming years.

Alton TC is concerned that structural reorganisation into larger unitary councils will reduce the voice of the community in public services and make government more remote. As a council in the most local tier of government, we would ask that parish/town councils be closely involved in the preparation of your submissions to government, particularly your proposals on community engagement and empowerment. We would want to see the principles of local democratic mandate and strong community voice embedded within the policies, processes and culture of our new unitary council from the start. We welcome the government's intention that reorganisation should "rewire the relationship between town and parish councils and principal local authorities, [and] strengthen expectations on engagement and community voice." Parish and town councils are very well-placed to provide a strong community voice to the new unitary council.

While the draft proposals in Hampshire do not yet articulate how community empowerment will be embedded within the unitary councils, I was pleased to hear at a recent briefing for parish councils, the Leader of HCC emphasising that this is a priority. Alton TC's request and offer is to be involved in a meaningful discussion on this as soon as possible.

The government white paper refers to "Neighbourhood Area Committees", although these and their scale are not defined. Noting variable experiences of area committees in other counties, we are concerned that they could be parallel structures without clarity on responsibilities, governance and resources. If they were to become "talking shops", an important opportunity would have been missed, resulting in a waste of public money and further public disengagement.

By contrast, local councils such as Alton TC, have a clear statutory and democratic mandate to advocate for their communities and provide services. The town/parish council structure, where it exists, should be the building block of future "neighbourhood" engagement. Our offer is to work with you and with your successor council (and other local councils and our associations) to put in place clear, efficient and non-competitive engagement structures that are locally transparent, accountable and focused on results in the community.

Alton TC would also be open to further discussions with you on which district/county services and assets could be operated at a more local level, where there is clear community benefit and a sustainable funding model.

We are aware of the different geographical proposals for new unitary councils in Hampshire. Alton TC does not take a position on these, and individual councillors may make their own comments in the consultations.

I look forward to working with you and colleagues across Hampshire on proposals that will take advantage of this rare opportunity to reconfigure local public services and place communities at their heart.

With best wishes

Yours sincerely

Tom Horwood
Town Clerk, Alton TC

Cc: East Hampshire Association of Parish & Town Councils,
Hampshire Association of Local Councils,
National Association of Local Councils