



Asset Register 2024-25

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Review date:	March 2026

INTRODUCTION

The Council maintains its asset register to ensure that fixed assets are appropriately safeguarded. Fixed assets are defined by the Joint Panel on Accountability and Governance Practitioners' Guide 2025 (JPAG).

The Council's Fixed Asset Register has three main purposes:

1. forms a basis for completion of the AGAR Box 9 (with the exception of assets held on trust);
2. forms a basis for decisions on risk and insurance issues;
3. provides assurance of the continued existence of Council property.

The asset register is approved by the Council at the end of each year but is a working document throughout the financial year which the RFO will update and amend as necessary.

SCOPE OF THE ASSET REGISTER

In order to ensure transparency and reasonableness, the following items are included in the Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:

- land and buildings held freehold or on long term lease in the name of the Council;
- community assets;
- vehicles, plant and machinery;
- assets considered to be portable, attractive or of community significance;

- assets estimated or known to have a minimum purchase or resale value of £200.00

The following items fall outside the definition for inclusion and are, therefore, excluded from the Council's asset register and will not be separately identified for insurance purposes.

- land and buildings held on short term lease or rented;
- land and buildings maintained or serviced but not owned by the Council;
- assets rented by, or loaned to, the Council;
- floor or land surfaces and drainage;
- plants and trees;
- assets estimated or known to have a minimum purchase value of less than £150.00
- repairs;
- cash, short term investments and other current assets;
- intangible assets, ie trademarks, internet domain names, contingent assets;
- negative assets, ie borrowings, creditors and contingent liabilities.

A separate section of the asset register will contain a schedule of disposals.

ASSET VALUATION

Once recorded on the asset register, the value of assets must not change from year to year until disposal. Depreciation and impairment adjustments are not appropriate for local councils (i).

For accounting purposes, acquisitions and disposals of fixed assets will be treated as any other purchase or sale and recorded as part of annual payments or receipts, expenditure or income.

The Council's assets are valued by one of the following means:

- purchase price net of VAT (if VAT can be reclaimed);
- purchase price gross of VAT (if VAT cannot be reclaimed or where the VAT status of the purchase is unclear).

Where it is not possible to trace the purchase price of the asset, the insurance valuation will be applied. As a last resort, a nominal value of £1.00 will be applied - this will also be used for assets gifted to the Council.

In exceptional circumstances, where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost and in order to avoid renovation and improvement work being separately recorded on the asset register, a market value supplied by a qualified surveyor will be entered.

UPDATING THE ASSET REGISTER

The start point will be the asset register that has been agreed at the end of the previous financial year. The RFO will:

- review the purchase ledger for all purchases made during the year that meet the criteria stated above along with any assets gifted to the Council. These will be added to the asset register with their values recorded at the purchase price (net of VAT £1.00 if gifted to the Council);
- review the sales ledger will be reviewed for all asset sales made during the year along with those assets that have been lost, disposed of or gifted by the Council. Any assets which fall into these categories will be removed from the asset register and recorded in the schedule of disposals. The asset register will also record any assets loaned by the Council, including the individual or organisation borrowing the asset, its location and the date when the loan period ends.

The Clerk/RFO will make an annual inspection of asset register items to ensure that all such items can be physically verified. Any assets which cannot be located shall be removed from the asset register and recorded in the schedule of disposals.

The Clerk/RFO will present the asset register and schedule of disposals for annual review by Council. The Council will resolve to approve the asset register by the end of the financial year so that the agreed total figure can be entered as Box 9 on the AGAR.

INSURANCE

The Asset Register will be used to inform the insurers of Council assets. For the purposes of insurance, the value to be used is the replacement value of items and not the purchase price as per the asset register.

ⁱ Once recorded on the asset register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils (Governance and Accountability for Local Councils: A Practitioner's Guide (England) 2025, para. 3.69).

Asset Register

2024/25

Asset Register 2023/24

No.	Description	Qty	Location	Ownership	Purchase Date	Purchase value	Insurance value (based on current cover)	Disposal Date (if app.)	Notes
Playpark									
1	Fixed Bench	2	Broad Highway	WPC	Not known	£ 1.00	£ 116,854.82		
2	Picnic Table (Recycled plastic)	1	Broad Highway	WPC	Feb-20	£ 518.32			
3	Picnic Table (Wood)	1	Broad Highway	WPC	Not known	£ 1.00			
4	Picnic Table (Concrete/Wood)	1	Broad Highway	WPC	Not known	£ 1.00			
5	Adventure Course	1	Broad Highway	WPC	Not known	£ 1.00			Playscheme
6	Swing set	3	Broad Highway	WPC	Not known	£ 1.00			Playscheme
7	Round-About	1	Broad Highway	WPC	Not known	£ 1.00			
8	Plank/longboat circuit	1	Broad Highway	WPC	Not known	£ 1.00			Playscheme
9	Multi-Climbing frame (under 5s)	1	Broad Highway	WPC	Not known	£ 1.00			Playscheme
10	MUGA	1	Broad Highway	WPC	13/03/2015	£ 13,134.00			Playscheme
11	Junior Tower	1	Broad Highway	WPC	13/04/2015	£ 18,579.00			Playscheme
12	Basket Swing	1	Broad Highway	WPC	13/04/2015	£ 4,199.00			Playscheme
13	Climbing Wall	1	Broad Highway	WPC	13/04/2015	£ 1,800.00			Playscheme
14	Hip-Hop	1	Broad Highway	WPC	Not known	£ 5,465.40			Playscheme
15	Fencing adjacent to School Drive	1	Broad Highway	WPC	05/12/2011	£ 1.00			
16	Park Sign and Board	1	Broad Highway	WPC	10/04/2015	£ 1.00			Playscheme
17	Plaque on ground	1	Broad Highway	WPC	13/04/2015	£ 1.00			JW Myers
18	Pedestrian Gate	1	Broad Highway	WPC	05/12/2011	£ 1.00			Sandalwood
19	Vehicular Gate	1	Broad Highway	WPC	05/12/2011	£ 1.00			Sandalwood
20	Bike Stands	1	Broad Highway	WPC	Not known	£ 1.00			
Braithegayte Green									
21	Gate	1	Braithegayte Green	?CYC		£ -			
22	Fence	1	Braithegayte Green	?CYC		£ -			
23	Picnic tables (Recycled Plastic)	2	Braithegayte Green	WPC	Feb-20	£ 1,138.80			
Street furniture									
24	Bench	1	Corner Low Well Park/Back Lane South	WPC	Not known	£ 3,039.11	£ 3,039.11		
25	Bench	1	Industrial Estate	WPC	Not known				
26	Bench	1	Main Street/North Lane	WPC	Not known				
27	Bench	1	Main Stret (Doctors)	WPC	Not known				
28	Bench	1	Broad Highway/North Lane	WPC	Not known				
29	Bench	1	Dalton Hill	WPC	Not known				
30	Bench	1	Bryant Estate (Hall Close)	WPC	Not known				
31	Bench	3	Bryant Estate (Opposite Church)	WPC	Not known				
32	Bench	1	Church Lane (Rectory)	WPC	Not known				
33	Bench	1	Church Lane (opp allotments)	WPC	Not known				
34	Bench	2	Braithegayte Green	WPC	Not known				
35	Bench	1	Playpark	WPC	Not known				
Noticeboards									
36	Noticeboard (wall mounted)	1	White Rose House	WPC	Not known	£ 1.00			
37	Noticeboard (freestanding)	1	North Lane (outside school)	WPC	Not known	£ 1.00			

Office Equipment									
38	Laptop	1	Parish Clerk	WPC	Not known	£ 1.00			Old laptop still held by Clerk
39	Mobile Phone	1	Unknown	WPC	Not known	£ 1.00			
Signs									
40	Village entrance sign	1	West entrance to village	WPC	Not known	£ 1.00			
41	Village entrance sign	1	North entrance to village	WPC	Not known	£ 1.00			
42	Village entrance sign	1	East entrance to village	WPC	Not known	£ 1.00			
Property									
43	Telephone box	1	Main Street	WPC	Not known	£ 1.00			
Land									
44	Land	1	Sandholes wood	WPC	Not known	£ 1.00			
45	Track	1	Sandholes wood access track	WPC	Not known	£ 1.00			
46	Wheldrake Recreation Association	1	Broad Highway	Parish	Not Known	£ -			Parish Council is the custodian trustee
War Memorial									
47	War Memorial	1	Church yrd	?	2018	£ 1.00			
Planters									
48	Planter	2	Low Well Park	WPC	2019	£ 609.24			
49	Planter	1	Industrial Estate	WPC	2019				
50	Planter	1	Entrance to Village (from Crockey Hill)	WPC	2019				
51	Planter	1	Entrance to Village (from Thorganby)	WPC	2019				
52	Planter	1	Dalton Hill	WPC	2019				
53	Planter	1	Doctors Surgery	WPC	2019				
54	Planter	2	Corner Dalton/Hill Main Street	WPC	2019				
55	Planter	3	Bryant Green (opp. Church)	WPC	2019				
56	Planter	1	Corner North Lane/Broad Highway	WPC	2019				
57	Planter	1	Outside Wenlock Arms	WPC	2019				
Decorations									
	Christmas Tree lights	1		WPC	Not known	£ 1.00		31/03/2025	
	Christmas Tree lights	1		WPC	Nov-19	£ 331.98		31/03/2025	
	Christmas Tree lights	7		WPC	Nov-20	£ 1,000.00			
58	Yellow/Blue Bunting	1	? Who has possession	WPC	May-19	£ 311.15			
59	Welcome to Wheldrake banner	1	? Who has possession	WPC	May-19	£ 240.00			
Defibrillators									
60	Defibrillator	1	Industrial Estate (Buckle Court)	WPC	01/08/2019	£ 1,662.00			
61	Defibrillator	1	Wenlock Arms (Dalton Hill Wall)	WPC	2018	£ 1.00			
62	Defibrillator	1	Village Hall	WPC	2018	£ 1.00			
						£ 52,056.00	£ 119,893.93		

Assets added in 2024-25

No.	Description	Qty	Location	Ownership	Purchase Date	Purchase value	Insurance value	Disposal Date (if app.)	Notes
Equipment									
63	Brushcutter	1		WPC	05/03/2022	£ 653.64			
64	Petrol Strimmer	1		WPC					
65	Safety helmet	1		WPC					
	Fogger machine	1		WPC	18/11/2020	£ 795.00		31/03/2025	
Benches									
66	Picnic Bench - heavy duty - Brown	3		WPC	31/08/2022	£ 1,200.00			

Office Equipment								
67	Laptop	1	Parish Clerk	WPC	01/11/2022	£ 1,263.00		Current laptop
Playpark								
68	Accessible swing	1	Broad Highway	WPC	06/03/2023	£ 3,642.00		
69	Big Green Tractor	1	Broad Highway	WPC	06/07/2022	£ 21,064.00		
Community Speed Watch								
70	Speed gun, case and sign	1	Cllr Batchelor	WPC	26/06/2024	£ 435.51		
						£ 80,314.15	£ 119,893.93	

Schedule of Disposals 2024/25

No.	Description	Qty	Location	Ownership	Purchase Date	Purchase value	Insurance value	Disposal Date (if app.)	Notes
Disposals									
	Fogger machine	1		WPC	18/11/2020	£ 795.00	£ -	31/03/2025	Broken
	Christmas Tree lights	1		WPC	Not known	£ 1.00	£ -	31/03/2025	Broken
	Christmas Tree lights	1		WPC	Nov-19	£ 331.98	£ -	31/03/2025	Broken
	Christmas Tree lights	7		WPC	Nov-20	£ 1,000.00	£ -	31/03/2025	broken
Asset Register Total 24/25						£ 78,186.17	£ 119,893.93		

Village Maintenance Register

	Description	Qty	Location	Ownership					Notes
Land									
	Braithegayte Green	1	Braithegayte	CYC					
Trees									
	Tree	2	Village Entrance West						
	Tree	2	Low Well Park near seat						
	Tree	1	North Lane corner						
	Tree	1	Dalton Hill south corner						
	Tree	3	Braithegayte/Cranbrooks						
	Tree	4	Broad Highway						
	Tree	?	Play area						
	Tree	1	Church Lane opp. allotments						
	Tree	3	Bryant Green area						
	Tree	9	Church Lane opp. Church						
PROW (Public rights of way)									
	Snicket	1	Love Lane (Main street Shop/North Lane School)	CYC					
	Footpth	1	Bryant's opp. Church	CYC					
	Snicket	1	Main Street/Back Lane South	CYC					
	Snicket	1	Main Street/North Lane	CYC					
	Snicket	1	North Lane/Valley View	Unsure					Not formal PROW
PROW safety barrier rails									
	safety barrier rail	1	Love Lane (Main street Shop/North Lane School)	CYC					
	safety barrier rail	1	Main Street/Back Lane South	CYC					
	safety barrier rail	1	Main Street/North Lane	CYC					
Hedges/fences									
	Hedge	1	Play area, Broad Highway	WPC?					
	Perimeter Fence with School	1	Play area, Broad Highway	School					