



Asset Register 2025-26

Adopted: 25/02/2025
Minute reference:
Review date: March 2027

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 2025/26

No.	Description	Qty	Location	Ownership	Purchase Date	Purchase value	Insurance value (based on current cover)	Disposal Date (if app.)
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		
6	Swing set	3	Broad Highway	WPC	Not known	£ 1.00		
7	Round-About	1	Broad Highway	WPC	Not known	£ 1.00		
8	Plank/longboat circuit	1	Broad Highway	WPC	Not known	£ 1.00		
9	Multi-Climbing frame (under 5s)	1	Broad Highway	WPC	Not known	£ 1.00		
10	MUGA	1	Broad Highway	WPC	13/03/2015	£ 13,134.00		
11	Junior Tower	1	Broad Highway	WPC	13/04/2015	£ 18,579.00		
12	Basket Swing	1	Broad Highway	WPC	13/04/2015	£ 4,199.00		
13	Climbing Wall	1	Broad Highway	WPC	13/04/2015	£ -		01/01/2026
14	Hip-Hop	1	Broad Highway	WPC	Not known	£ 5,465.40		
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	£ -		01/03/2026
17	Plaque on ground	1	Broad Highway	WPC	13/04/2015	£ 1.00		
18	Pedestrian Gate	1	Broad Highway	WPC	05/12/2011	£ 1.00		
19	Vehicular Gate	1	Broad Highway	WPC	05/12/2011	£ 1.00		
20	Bike Stands	1	Broad Highway	WPC	Not known	£ 1.00		
21	Accessible swing	1	Broad Highway	WPC	06/03/2023	£ 3,642.00		
22	Big Green Tractor	1	Broad Highway	WPC	06/07/2022	£ 21,064.00		
23	Monkey Bars	1	Broad Highway	WPC	25/10/2025	£ 4,798.00		
24	Gate	1	Broad Highway	WPC	24/09/2025	£ 495.00		
25	Sign	1	Broad Highway	WPC	01/03/2026	£ 210.00		
Braithegayte Green								
26	Gate	1	Braithegayte Green	?CYC		£ -		

27	Fence	1	Braithegayte Green	?CYC		£ -		
28	Picnic tables (Recycled Plastic)	2	Braithegayte Green	WPC	Feb-20	£ 1,138.80		
Street furniture								
29	Bench	1	Corner Low Well Park/Back Lane South	WPC	Not known	£ 3,039.11	£ 3,039.11	
30	Bench	1	Industrial Estate	WPC	Not known			
31	Bench	1	Main Street/North Lane	WPC	Not known			
32	Bench	1	Main Stret (Doctors)	WPC	Not known			
33	Bench	1	Broad Highway/North Lane	WPC	Not known			
34	Bench	1	Dalton Hill	WPC	Not known			
35	Bench	1	Bryant Estate (Hall Close)	WPC	Not known			
36	Bench	3	Bryant Estate (Opposite Church)	WPC	Not known			
37	Bench	1	Church Lane (Rectory)	WPC	Not known			
38	Bench	1	Church Lane (opp allotments)	WPC	Not known			
39	Bench	2	Braithegayte Green	WPC	Not known			
40	Bench	1	Playpark	WPC	Not known			
41	Picnic Bench - heavy duty - Brown	3		WPC	31/08/2022	£ 1,200.00		
Noticeboards								
42	Noticeboard (wall mounted)	1	White Rose House	WPC	Not known	£ -		25/06/2025
43	Noticeboard (freestanding)	1	North Lane (outside school)	WPC	Not known	£ 1.00		
44	Noticeboard (wall mounted)	1	White Rose House	WPC	25/06/2025	£ 820.00		
Office Equipment								
45	Laptop	1	Parish Clerk	WPC	Not known	£ 1.00		
46	Laptop	1	Parish Clerk	WPC	01/11/2022	£ 1,263.00		
47	Mobile Phone	1	Unknown	WPC	Not known	£ 1.00		
Community Speed Watch								
48	Speed gun, case and sign	1	Cllr Batchelor	WPC	26/06/2024	£ 435.51		
Signs								
49	Village entrance sign	1	West entrance to village	WPC	Not known	£ 1.00		
50	Village entrance sign	1	North entrance to village	WPC	Not known	£ 1.00		
51	Village entrance sign	1	East entrance to village	WPC	Not known	£ 1.00		
52	Sandholes wood signs	2	Warning signs	WPC	01/11/2025	£ 41.76		
Property								
53	Telephone box	1	Main Street	WPC	Not known	£ 1.00		
Land								
54	Land & Track	1	Sandholes wood	WPC	Not known	£ 1.00		
55	Wheldrake Recreation Association	1	Broad Highway	Parish	Not Known	£ -		

War Memorial							
56	War Memorial	1	Chuch yrd	?	2018	£ 1.00	
Planters							
57	Planter	2	Low Well Park	WPC	2019	£ 609.24	
58	Planter	1	Industrial Estate	WPC	2019		
59	Planter	1	Entrance to Village (from Crockey Hill)	WPC	2019		
60	Planter	1	Entrance to Village (from Thorganby)	WPC	2019		
61	Planter	1	Dalton Hill	WPC	2019		
62	Planter	1	Doctors Surgery	WPC	2019		
63	Planter	2	Corner Dalton/Hill Main Street	WPC	2019		
64	Planter	3	Bryant Green (opp. Church)	WPC	2019		
65	Planter	1	Corner North Lane/Broad Highway	WPC	2019		
66	Planter	1	Outside Wenlock Arms	WPC	2019		
Decorations							
67	Christmas Tree lights	1	Cllr Surtees	WPC	26/11/2025	£ 306.44	
68	Christmas Tree lights	7		WPC	Nov-20	£ -	01/12/2025
69	Yellow/Blue Bunting	1	? Who has possession	WPC	May-19	£ 311.15	
70	Welcome to Wheldrake banner	1	? Who has possession	WPC	May-19	£ 240.00	
Defibrillators							
71	Defibrillator	1	Industrial Estate (Buckle Court)	WPC	01/08/2019	£ 1,662.00	
72	Defibrillator	1	Wenlock Arms (Dalton Hill Wall)	WPC	2018	£ 1.00	
73	Defibrillator	1	Village Hall	WPC	2018	£ 1.00	
Equipment							
74	Brushcutter	1		WPC	05/03/2022	£ 653.64	
75	Petrol Strimmer	1		WPC			
76	Safety helmet	1		WPC			
Salt Bins							
77	Saltbin	1	Outside Costcutter, Main Street	WPC	?	£ 1.00	
						£ 83,850.37	£ 119,893.93