

# NORTH FRODINGHAM PARISH COUNCIL

## Fixed Assets Register (Land and Buildings)

Item	Description	Location	Date of acquisition (if known)	Cost of acquisition (or proxy value)	Present use
Land	Burial Ground	South Townside Road		£1	Burial Ground
Land	Millennium Garden and Wall	Main Street		£1	Garden
Land	Allotment	Land west of Old Vicarage		£1	Allotment
Building	Garden Store	South Townside Road	2015-16	£1	Garden Store
Building	Cemetery Wall	South Townside Road	15.12.2020	£1	Boundary wall
Building	Cemetery Chapel	South Townside Road		£15,188.00	Chapel
Building	Cemetery Railings	South Townside Road	29.12.2021	£1	Boundary railings

Updated 31 March 2022

Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets' and should be included in the asset register with a nominal one-pound (£1) value as a proxy.

Reference: Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide March 2020 section 5.61 and 5.62