

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 2023

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 2023 section 5.61 and 5.62