

**(Unaudited) Asset Register &  
Notes to Receipts & Payments Accounts 2025-26**

**1. Audited Assets Register**

Audit value at 1 April 2025	<b>£174,861</b>
Revaluations during year	(22,043)
Capital expenditure/disposals	(3,457)
<b>Value for audit at 31 March 2026</b>	<b>£149,361</b>

*Including Recreation Ground, Jubilee Green valued at £1 each as proxy value.*

***Summary assets list***

<b>Asset Group per insurance schedule</b>	<b>Balance @ 1/4/2025 (£)</b>	<b>Revaluations during year (£)</b>	<b>Additions / (disposals) (£)</b>	<b>Total value @ 31/3/2026 (£)</b>	<b>Insured value per 2025/26 renewal schedule (10/25) (£)</b>
Property & Contents	65,350	0	0	65,350	72,049
Gates and fences*2	350	0	0	350	372
Fixed outside equipment	5,100	(770)	1,215	5,545	5,820
Street furniture	11,447	(6,637)	725	5,535	13,081
War memorial	50,614	0	0	50,614	53,696
Playground equipment	25,000	(3,287)	(6,250)	15,463	20,000
Sports equipment	500	0	0	500	500
Other surfaces	15,000	(11,040)	0	3,960	15,914
Office equipment	1,500	(309)	853	2,044	2,395
<b>Total</b>	<b>174,861</b>	<b>(22,043)</b>	<b>(3,457)</b>	<b>149,361</b>	<b>183,827</b>

***Assets acquired during year 2025/26: Total £2,793***

- Lenovo laptop for Magazine editors £853 Office equipment
- Froyle footpath map £725 Street furniture
- Lower Froyle defibrillator £1,215 Fixed outside equipment

***Assets disposed of during year 2025/26: Total £6,250***

- Swings buccaneer (pirate) ship £6,250 Playground equipment

***Revaluations during 2025/26: Total £11,003***

Value reduction to asset purchase value where known from 2024/25 insurance value

- Westcotec Street Indicator Device £770 Fixed outside equipment
- Removal of items with unknown value £6,637 Street furniture
- Removal of items with unknown value £3,287 Playground equipment
- HP Envy to cost not insured value £309 Office equipment

**2. Loans**

As at 31 March 2026 there were no loans to the Council outstanding.

**3. Debts Outstanding**

As at 31 March 2026 there were no debts to the Council outstanding.

**4. Grants & other donations**

Date	Payee	Purpose	Resolution	Amount (£)
13/01/2026	Citizens Advice East Hampshire	Support activities in Froyle	43 25/26	350.00
<b>Total</b>				<b>350.00</b>

**5. Agency Work**

During the year the Parish Council undertook no agency work.

**6. Tenancies**

At the end of the year the following tenancies, the Parish Council as Landlord, were in operation:

Tenant	Property	Annual Rent	Repairing / Non Repairing	Year of expiry
Froyle Village Hall Committee	Site on Recreation Ground occupied by Village Hall	£1	Non Repairing	2054

**Chair:** .....

**Date:** 31 March 2026

### Asset register and Insurance values @ 31 March 2026

Asset class	Item description	Date	Supplier	Asset Cost £	Insured Value £
<b>Property &amp; contents</b>	Froyle Pavilion	2023	Rookery Barns plus trades	65,000	<b>72,049</b>
	Hand dryer (PHS Warmer Howard)*	1/2024	Intelligent Facility Solutions	350	
<b>Total</b>				<b>65,350</b>	
<b>Gates &amp; fences</b>	Recreation ground gate	2022	Mick Wells	<b>350</b>	<b>372</b>
<b>Fixed Outdoor Equipment</b>	Speed Indicator Device*	3/2020	Westcotec	3,150	<b>5,820</b>
	Autospeedwatch devices (2)*	10/2024	Autospeedwatch	1,180	
	Village Hall Defibrillator*	10/2025	WEL Medical	1,215	
<b>Total</b>				<b>5,545</b>	
<b>Street furniture</b>	Jubilee Green (noticeboard & map)	2013		1,000	<b>13,081</b>
	4 Seats – Recreation ground	2017		2,140	
	Seat & bench	?			
	Other parish maps	?			
	Wooden seat – war memorial	?			
	Flag pole	?			
	Footpath map (on wall of Pavilion)*	8/2025	Acorn Workshops	725	
	2 Noticeboards – Hadwicks corner & Gid Lane*	5/2021	Alton Menshed	700	
Disabled access circular table*	2/2024	Sustainable furniture	970		
<b>Total</b>				<b>5,535</b>	
<b>War memorial</b>	War Memorial – insurance value		<b>Total</b>	<b>50,614</b>	<b>53,696</b>

Asset class	Item description	Date	Supplier	Asset Cost £	Insured Value £
<b>Playground equipment</b>	Bird nest swing and frame	2012	Timberline	1,682	
	Zip Line	2012	Timberline	2,116	
	Grasshopper & Leaves	2017		595	
	Rabbit See-Saw	2017		1,295	
	Cow springer	2017		595	
	Double bay swinger	2017		1,865	
	Harting trail	2017		1,595	
	Amazon rope climber	2017		5,125	
	4 way springer	2017		595	
	Tunnel	2017		?	
	Chin-Up Bars	?		?	
			<b>Total</b>	<b>15,463</b>	<b>20,000</b>
<b>Other surfaces</b>	99 square metres Lawnmat safety surface – playground	2012	Timberline	3,960	
	Playground groundworks & surface	2017	?		
			<b>Total</b>	<b>3,960</b>	<b>15,914</b>
<b>Office equipment</b>	HP Envy laptop PC*	9/2019	John Lewis	958	
	HP 7300 Smart Tank printer*	1/2024	Hewlett Packard	233	
	Lenovo L16 Gen 1 laptop PC (Magazine)*	4/2025	Lenovo	853	
			<b>Total</b>	<b>2,044</b>	<b>2,395</b>
<b>Sports equipment</b>	Basketball Post & Net			<b>Total</b>	<b>500</b>
<b>Total – asset and insured values</b>				<b>149,361</b>	<b>183,827</b>

\* Supported by Supplier Invoice