

Bosbury and Coddington Parish Council

Fixed Asset Register as at 21st July 2016

	Asset	Insurance Schedule Value	Audit Value	At 31.3.16	Amendment Record
1.	Burial Ground – value as per insurance schedule	100	1	0	
2.	Jubilee Playground – value as per insurance schedule	100	1	0	
3.	Bosbury War Memorial – value as per insurance schedule	15,000	1	0	
4.	Two wooden planters (Temple Court End) – value as per insurance schedule	200	200	200	
5.	Two white picket gates (Temple Court End) – value as per insurance schedule	700	700	350	Previously estimated at £100, corrected to £350 by LR 23.5.16; further corrected to £700 as per advice from JJT (see minutes 26.5.16 item 8.3)
6.	Four notice boards – value as per insurance schedule.	200	200	200	
7.	Small pedestrian salt/grit spreader – purchased 31.3.13 £199.99	200	200	200	Previously estimated at £250, corrected to £200 by LR 1.3.16 after finding invoice
8.	A3 photocopier (held by Cllr Whitehead) – purchased 3.1.15 £149.99 on offer	200	150	150	Previously estimated at £200, corrected by LR 1.3.16 after finding invoice
9.	Two white picket gates (Cradley End) – purchased 2015 £345.43	350	345	345	
	Total	18,000	1798	1445	

Notes 19.5.16 following advice from HALC and Grant Thornton (Abby Wilkins)

For the purposes of audit use the purchase price of the asset without depreciation, not the amount insured.

If an item was gifted then use a nominal £1.

If the purchase price is unknown, use the insured amount but don't change it each year.

Prior to May '16 audit the fixed assets had been erroneously reported as £1 on the audit, corrected by LR 23.5.16 .

Asset Register amended 21.7.16 to include value reported at 31.3.16 for audit to help explanation with Grant Thornton.