

## **FIXED ASSETS**

**£**

At 31 March 2023 the following assets were held:

Cemetery Land	1
Memorial Benches	6

The basis of valuation of these assets is:

The cemetery has been valued at a notional value of £1.  
Benches have been valued at a nominal value of £1 each.

- The cemetery grounds are owned jointly by Ashby Woulds and Oakthorpe, Donisthorpe and Acresford Parish Councils. The respective parishes have no intention of using the land for any purpose other than burial of the dead, the land being consecrated for that purpose. A notional value of £1 is therefore applied.
- There are six benches in the cemetery. They have no resale value due to the style and fact they are fixed on site.

As identified from internal audit April 2022: -

- It was noted that the Joint Burial Committee (JBC) held funds are included in the PC financial details including the AGAR as the PC is deemed the leading Council within the JBC.

Whilst an annual payment is paid to the JBB by Ashby Would TC as the second contributing council but who have no specific responsibility within the JBC, it should be noted that a percentage of the funds held by the JBC (currently totalling £26,836.85) belong to the Ashby Woulds Town Council.