

**CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL**

**2025/26**

**INCOME AND EXPENDITURE FOR THE PERIOD  
1ST APRIL 2025 TO 31 MARCH 2026**

|                         | £         | £                | £               |
|-------------------------|-----------|------------------|-----------------|
| <b>INCOME</b>           |           |                  |                 |
| PCC                     | 12,000.00 |                  |                 |
| Grants                  | 14,000.00 |                  |                 |
| Interest                | 322.43    |                  |                 |
| Other                   | 150.00    |                  |                 |
|                         |           | <b>26,472.43</b> |                 |
| <b>EXPENDITURE</b>      |           |                  |                 |
| Clerk's Salary          | 1,727.36  |                  |                 |
| Bank Charges            | 20.00     |                  |                 |
| Elections               | -         |                  |                 |
| Subscriptions           | 160.00    |                  |                 |
| Allowances              | 891.00    |                  |                 |
| Insurances              | 241.00    |                  |                 |
| Training                | -         |                  |                 |
| Audits                  | -         |                  |                 |
| Newsletters             | -         |                  |                 |
| Donations               | 300.00    |                  |                 |
| Community Maintenance   | 1,979.17  |                  |                 |
| Other Payments          | 17,000.00 |                  |                 |
|                         |           | <b>22,318.53</b> |                 |
| <b>SURPLUS for YEAR</b> |           |                  | <b>4,153.90</b> |

**BALANCE SHEET**


|                                   |                  |                  |  |
|-----------------------------------|------------------|------------------|--|
| <b>Balances on Hand 31/03/25</b>  |                  |                  |  |
| Current Account                   | 751.90           |                  |  |
| Deposit Account                   | 10,703.71        |                  |  |
| Petty Cash                        | -                |                  |  |
| <b>Total Funds 31/03/25</b>       | <b>11,455.61</b> |                  |  |
| Excess of Income over Expenditure | 4,153.90         |                  |  |
| <b>TOTAL BALANCES 31/03/25</b>    |                  | <b>15,609.51</b> |  |

**Represented by:**

|                                  |           |                  |                 |
|----------------------------------|-----------|------------------|-----------------|
| <b>Balances on Hand 31/03/26</b> |           |                  |                 |
| Current Account                  | 2,723.82  |                  |                 |
| Deposit Account                  | 12,885.69 |                  |                 |
| Petty Cash                       | -         |                  |                 |
| <b>TOTAL FUNDS</b>               |           | <b>15,609.51</b> | Check Cell<br>- |

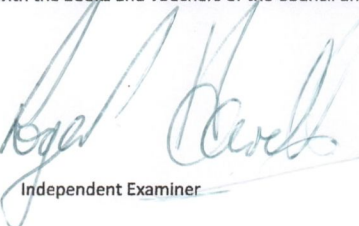
**ASSETS (Less depreciation)**

As detailed on in the Asset Accounts **£ 220,577.33**

Signed:   
R D Lavis  
Freystrop Community Clerk & Responsible Financial Officer

Date: 13 May 2026

I have examined the Income and Expenditure and Balance Sheet of Freystrop Community Council as at 31<sup>st</sup> March 2026 and have verified the balances at HSBC. In my opinion, the said Income and Expenditure and Balance Sheet are in accordance with the books and vouchers of the Council and give a true statement of the affairs of the Council.

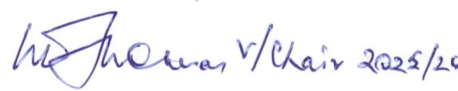
Signed:   
Independent Examiner

Date: 25/5/2026

Freystrop Community Council Approval at the Annual General Meeting

Approval proposed by: 

Seconded: 

Signed:  v/Chair 2025/26

Date: 15<sup>th</sup> June 2026

## Balance Sheet

Freystrop Community Council

Balance Sheet as at 31 March 2025

### FIXED ASSETS

|                              |  |            |
|------------------------------|--|------------|
| Assets as per Asset Accounts |  | 220,577.33 |
|------------------------------|--|------------|

### CURRENT ASSETS

|                 |           |                  |
|-----------------|-----------|------------------|
| Current Account | 2,723.82  |                  |
| Deposit Account | 12,885.69 |                  |
|                 |           | <u>15,609.51</u> |

### CURRENT LIABILITIES

|  |      |      |
|--|------|------|
|  | 0.00 | 0.00 |
|--|------|------|

236,186.84

### RESERVES

|                      |            |                   |
|----------------------|------------|-------------------|
| Fixed Asset Reserves | 220,577.33 |                   |
| General Reserves     | 8,638.51   |                   |
| Other Reserves       | 6,971.00   |                   |
|                      |            | <u>236,186.84</u> |

|            |  |   |
|------------|--|---|
| Check Cell |  | - |
|------------|--|---|

**CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL**  
**2025/26**

**INCOME AND EXPENDITURE FOR THE PERIOD**  
**1ST APRIL 2025 TO 31 MARCH 2026**

|                                | £         | £                       | £                      |
|--------------------------------|-----------|-------------------------|------------------------|
| <b><u>INCOME</u></b>           |           |                         |                        |
| PCC                            | 12,000.00 |                         |                        |
| Grants                         | 14,000.00 |                         |                        |
| Interest                       | 322.43    |                         |                        |
| Other                          | 150.00    |                         |                        |
|                                |           | <b><u>26,472.43</u></b> |                        |
| <br>                           |           |                         |                        |
| <b><u>EXPENDITURE</u></b>      |           |                         |                        |
| Clerk's Salary                 | 1,727.36  |                         |                        |
| Bank Charges                   | 20.00     |                         |                        |
| Elections                      | -         |                         |                        |
| Subscriptions                  | 160.00    |                         |                        |
| Allowances                     | 891.00    |                         |                        |
| Insurances                     | 241.00    |                         |                        |
| Training                       | -         |                         |                        |
| Audits                         | -         |                         |                        |
| Newsletters                    | -         |                         |                        |
| Donations                      | 300.00    |                         |                        |
| Community Maintenance          | 1,979.17  |                         |                        |
| Other Payments                 | 14,500.00 |                         |                        |
|                                |           | <b><u>19,818.53</u></b> |                        |
| <br>                           |           |                         |                        |
| <b><u>SURPLUS for YEAR</u></b> |           |                         | <b><u>6,653.90</u></b> |

CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL

RECEIPTS

| Date       | Amount    | Deposit Account | Current Account | Details                                | Date Cleared Bank | Total Receipts | PCC       | Grant     | Deposit Account Interest | Other  | Transfer from Current Account | Transfer from Deposit Account | Ref | Minuted | Check Cell |
|------------|-----------|-----------------|-----------------|--|-------------------|----------------|-----------|-----------|--------------------------|--------|-------------------------------|-------------------------------|-----|---------|------------|
| 03/04/2025 | 16.00     | 16.00           |                 | Interest                               | 03/04/2025        | 16.00          |           |           | 16.00                    |        |                               |                               |     |         | -          |
| 23/04/2025 | 4,000.00  |                 | 4,000.00        | PCC Precept                            | 23/04/2025        | 4,000.00       | 4,000.00  |           |                          |        |                               |                               |     |         | -          |
| 29/08/2025 | 3,000.00  | 3,000.00        |                 | Transfer from current account          | 29/08/2025        | 3,000.00       |           |           |                          |        | 3,000.00                      |                               |     |         | -          |
| 03/05/2025 | 16.77     | 16.77           |                 | Interest                               | 03/05/2025        | 16.77          |           |           | 16.77                    |        |                               |                               |     |         | -          |
| 03/06/2025 | 19.13     | 19.13           |                 | Interest                               | 03/06/2025        | 19.13          |           |           | 19.13                    |        |                               |                               |     |         | -          |
| 03/07/2025 | 18.54     | 18.54           |                 | Interest                               | 03/07/2025        | 18.54          |           |           | 18.54                    |        |                               |                               |     |         | -          |
| 03/08/2025 | 18.96     | 18.96           |                 | Interest                               | 03/08/2025        | 18.96          |           |           | 18.96                    |        |                               |                               |     |         | -          |
| 29/08/2025 | 4,000.00  |                 | 4,000.00        | PCC Precept                            | 29/08/2025        | 4,000.00       | 4,000.00  |           |                          |        |                               |                               |     |         | -          |
| 29/08/2025 | 14,000.00 |                 | 14,000.00       | National Lottery Grant                 | 29/08/2025        | 14,000.00      |           | 14,000.00 |                          |        |                               |                               |     |         | -          |
| 29/08/2025 | 17,263.91 | 17,263.91       |                 | Transfer from current account          | 29/08/2025        | 17,263.91      |           |           |                          |        | 17,263.91                     |                               |     |         | -          |
| 03/09/2025 | 21.40     | 21.40           |                 | Interest                               | 03/09/2025        | 21.40          |           |           | 21.40                    |        |                               |                               |     |         | -          |
| 03/10/2025 | 38.83     | 38.83           |                 | Interest                               | 03/10/2025        | 38.83          |           |           | 38.83                    |        |                               |                               |     |         | -          |
| 03/11/2025 | 38.84     | 38.84           |                 | Interest                               | 03/11/2025        | 38.84          |           |           | 38.84                    |        |                               |                               |     |         | -          |
| 24/11/2025 | 1,604.36  |                 | 1,604.36        | Transfer from Deposit Account          | 24/11/2025        | 1,604.36       |           |           |                          |        |                               | 1,604.36                      |     |         | -          |
| 03/12/2025 | 35.04     | 35.04           |                 | Interest                               | 03/12/2025        | 35.04          |           |           | 35.04                    |        |                               |                               |     |         | -          |
| 29/12/2025 | 4,000.00  |                 | 4,000.00        | PCC Precept                            | 29/12/2025        | 4,000.00       | 4,000.00  |           |                          |        |                               |                               |     |         | -          |
| 03/01/2026 | 34.47     | 34.47           |                 | Interest                               | 03/01/2026        | 34.47          |           |           | 34.47                    |        |                               |                               |     |         | -          |
| 03/02/2026 | 35.22     | 35.22           |                 | Interest                               | 03/02/2026        | 35.22          |           |           | 35.22                    |        |                               |                               |     |         | -          |
| 27/02/2026 | 16,800.00 |                 | 16,800.00       | Transfer from Deposit Account          | 27/02/2026        | 16,800.00      |           |           |                          |        |                               | 16,800.00                     |     |         | -          |
| 03/03/2026 | 29.23     | 29.23           |                 | Interest                               | 03/03/2026        | 29.23          |           |           | 29.23                    |        |                               |                               |     |         | -          |
| 26/03/2026 | 150.00    |                 | 150.00          | Middle Hill Chapel – declined donation | 26/03/2026        | 150.00         |           |           |                          | 150.00 |                               |                               |     |         | -          |
|            | -         |                 |                 |  |                   | -              |           |           |                          |        |                               |                               |     |         | -          |
|            | -         |                 |                 |  |                   | -              |           |           |                          |        |                               |                               |     |         | -          |
|            | -         |                 |                 |  |                   | -              |           |           |                          |        |                               |                               |     |         | -          |
|            | 65,124.70 | 20,570.34       | 44,554.36       |  |                   | 65,140.70      | 12,000.00 | 14,000.00 | 322.43                   | 150.00 | 20,263.91                     | 18,404.36                     |     |         | -          |

|                    |           |                            |
|--------------------|-----------|----------------------------|
| Receipts+Transfers | RECEIPTS  | Transfers between accounts |
| 44,876.79          | 26,472.43 | 20,263.91 18,404.36        |



## Reconciliations

CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL

### Bank Reconciliation

FREYSTROP COMMUNITY CNCL

#### Current Account

HSBC Account 40359556 Sort Code 40-23-21

Balance brought forward 3 April 2025 751.90

|                       |                  |                  |
|-----------------------|------------------|------------------|
| Receipts              | 26,150.00        |                  |
| Transfer from Deposit | 18,404.36        |                  |
| Payments              |                  | 22,318.53        |
| Transfers to Deposit  |                  | 20,263.91        |
| Closing Balance       |                  | 2,723.82         |
|                       | <u>45,306.26</u> | <u>45,306.26</u> |
|                       |                  | -                |

Balance per bank 31/05/26 2,723.82  
o/s expenditure

o/s receipts -  
2,723.82

#### Deposit Account

HSBC Account 11114964 Sort Code 40-23-21

Balance brought forward 3 April 2025 10,703.71

|                       |                  |                  |
|-----------------------|------------------|------------------|
| Receipts              | 322.43           |                  |
| Transfer from Current | 20,263.91        |                  |
| Payments              |                  | 0.00             |
| Transfers to Current  |                  | 18,404.36        |
| Closing Balance       |                  | 12,885.69        |
|                       | <u>31,290.05</u> | <u>31,290.05</u> |
|                       |                  | -                |

12,885.69

-  
12,885.69

### Total Cash at Bank

**15,609.51**

## Schedule of known Receipts and Payments

| Income    |         |        | Expenditure                     |       |  |
|-----------|---------|--------|---------------------------------|-------|--|
| Month     | Source  | Value  | Payee                           | Value | Notes                                    |
| April     | Precept | £4,000 | Bank Charges                    | £5    |  |
|           |         |        | OVW Subscription                | £104  |  |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        |                                 |       | £304                                     |
| May       |         |        | Bank Charges                    | £5    |  |
|           |         |        | Insurance                       | £241  |  |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        |                                 |       | £446                                     |
| June      |         |        | Bank Charges                    | £5    |  |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        | Clerk's Salary/Expenses (Gross) | £762  |  |
|           |         |        |                                 |       | £967                                     |
| July      |         |        | Bank Charges                    | £5    |  |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        |                                 |       | £205                                     |
| August    | Precept | £4,000 | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        |                                 |       | £200                                     |
| September |         |        | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        | Clerk's Salary/Expenses (Gross) | £762  |  |
|           |         |        |                                 |       | £962                                     |
| October   |         |        | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Grass Cutting                   | £200  |  |
|           |         |        | ICO Subscription                | £35   |  |
|           |         |        |                                 |       | £235                                     |
| November  |         |        | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Annual Newsletter               | £250  |  |
|           |         |        |                                 |       | £250                                     |
| December  | Precept | £4,000 | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Clerk's Salary/Expenses (Gross) | £762  |  |
|           |         |        |                                 |       | £762                                     |
| January   |         |        | Bank Charges                    | £0    |  |
|           |         |        |                                 |       | £0                                       |
| February  |         |        | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        |                                 |       | £0                                       |
| March     |         |        | Bank Charges                    | £0    | HSBC removed monthly charge in July 2025 |
|           |         |        | Clerk's Salary/Expenses (Gross) | £762  |  |
|           |         |        | Possible Clerk backpay (Gross)  | £208  |  |
|           |         |        | Councillor Allowances           | £936  |  |
|           |         |        |                                 |       | £1,906                                   |

Budget vs Actual

CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL

Budget vs Actual

| ITEM                    | BUDGET AMOUNT | ACTUAL   | BUDGET- ACTUAL | Percentage difference | NOTES   |
|-------------------------|---------------|----------|----------------|-----------------------|---|
| CLERK'S SALARY          | 6,194         | 1,727.36 | 4,467          | -72                   |   |
| BANK CHARGES            | 62            | 20.00    | 42             | -68                   |   |
| ELECTIONS               | 500           | 500.00   | 0              | 0                     | Internal transfer funds assumed in deposit account to £4,000 eventually           |
| SUBSCRIPTIONS           | 155           | 160.00   | (5)            | 3                     |   |
| FCC INSURANCE           | 300           | 241.00   | 59             | -20                   |   |
| COUNCILLORS' ALLOWANCES | 936           | 891.00   | 45             | -5                    |   |
| CHAIRMAN'S ALLOWANCE    | 0             | -        | 0              | 100                   | Set to zero in the remuneration policy  |
| TRAINING FEES           | 150           | -        | 150            | -100                  |   |
| DONATIONS               | 300           | 150.00   | 150            | -50                   | Manually adjusted – Donation returned – Replace formula \$payments.R65 in 2026/27 |
| AUDIT                   | 310           | -        | 310            | -100                  |   |
| ANNUAL NEWSLETTER       | 250           | -        | 250            | -100                  |   |
| COMMUNITY MAINTENANCE   | 3,140         | 1,979.17 | 1,161          | -37                   |   |

|       |        |       |       |
|-------|--------|-------|-------|
| TOTAL | 12,297 | 5,669 | 6,628 |
|-------|--------|-------|-------|

|                           |           |          |
|---------------------------|-----------|----------|
| PRECEPT 2025/26           | 12,000.00 |          |
| Budget 2025/26            | 12,297.00 |          |
| Budget shortfall          |           | (297.00) |
| Budget – Actual           |           | 6,628    |
| Under/(Overspend) 2025/26 |           | 6,331    |

Precept set at meeting of 13 January 2025. Minute 14(v)

Reserves Reconciliation

**Status of Reserves**

| RESERVES                                      | As at 31/3/25    | Movement<br>2025/26 | As 31/3/26             |                            |
|---|------------------|---------------------|------------------------|----------------------------|
| Fixed Assets                                  | 222,137.33       | (1,560.00)          | 220,577.33             | As Asset Accounts Sheet    |
| Fixed Assets c/f                              |                  |                     | <u>220,577.33</u>      |                            |
| General Reserves b/f                          | <u>11,455.61</u> |                     |                        | Reconciliations            |
| General Reserves as at<br>13/10/25            |                  |                     | 15,609.51              | Reconciliations            |
| Other Reserves                                |                  |                     |                        |                            |
| Elections Fund                                | 3,000.00         | 500.00              | 3,500.00               | As Reserves Reconciliation |
| Speeding Issues                               | 4,050.00         | 0.00                | 4,050.00               | As Reserves Reconciliation |
| Ring Fenced Reserves                          |                  |                     |                        |                            |
| PLANED CLT Grant                              | 2,371.00         | (150.00)            | 2,221.00               | As Reserves Reconciliation |
| Climbing Frame Project                        |                  | (2,800.00)          | (2,800.00)             | As Reserves Reconciliation |
| Reserved Funds at<br>31/03/26                 |                  |                     | <u>6,971.00</u>        | As Reserves Reconciliation |
| Available Funds at<br>31/03/26                |                  |                     | <u>8,638.51</u>        |                            |
| Budgeted Commitments<br>remaining at 31/03/26 |                  |                     | <u>6,628.47</u>        | Budget vs Actual           |
| <b>Unallocated Funds</b>                      |                  |                     | <u><b>2,010.04</b></u> |                            |
| General Reserves c/f                          |                  |                     | <u>15,609.51</u>       | Reconciliations            |

Reserves History

Reserve Management

| <u>Details</u>                                | <u>Opening Funds</u> | <u>Receipt</u>   | <u>Payment</u>     | <u>Closing Funds</u> |   |
|---|----------------------|------------------|--------------------|----------------------|---|
| <b><u>Election Fund</u></b>                   |                      |                  |                    |                      | Rolling funds to cover PCC run elections - £4,000 to reserve over 5 years<br>Budgeted £500/year |
| B/F 31/3/25                                   | 3,000.00             |                  |                    | 3,000.00             |   |
| 2025/26 internal transfer of funds – 06/04/26 |                      | 500.00           |                    | 500.00               |   |
|   |                      |                  |                    | -                    |   |
|   | <b>3,000.00</b>      | <b>500.00</b>    | <b>0.00</b>        | <b>3,500.00</b>      |   |
| <b><u>Speeding Issues</u></b>                 |                      |                  |                    |                      | Funds reserved for speed projects in the community  |
| B/F 31/3/25                                   | 4,050.00             |                  |                    | 4,050.00             |   |
|   |                      |                  |                    | -                    |   |
|   | <b>4,050.00</b>      | <b>0.00</b>      | <b>0.00</b>        | <b>4,050.00</b>      |   |
| <b><u>PLANED CLT Grant</u></b>                |                      |                  |                    |                      | Grant received to set up Freystrop CLT & to fund any asset transfers                            |
| B/F 31/3/25                                   | 2,371.00             |                  |                    | 2,371.00             |   |
| 15/4/25 CLT Registration                      |                      |                  | (150.00)           | (150.00)             |   |
|   |                      |                  |                    | -                    |   |
|   | <b>2,371.00</b>      | <b>0.00</b>      | <b>(150.00)</b>    | <b>2,221.00</b>      |   |
| <b><u>Climbing Frame Project</u></b>          |                      |                  |                    |                      | National Lottery Funded Grant for PHFRC Climbing Frame (ex VAT)                                 |
| 29/8/25 Grant received                        |                      | 14,000.00        |                    | 14,000.00            |   |
| 02/03/26 – 112632 -1 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 03/03/26 – 112632 -2 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 04/03/26 – 112632 -3 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 05/03/26 – 112632 -4 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 06/03/26 – 112632 -5 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 09/03/26 – 112632 -6 Payment                  |                      |                  | (2,500.00)         | (2,500.00)           |   |
| 10/03/26 – 112632 -7 Payment                  |                      |                  | (1,800.00)         | (1,800.00)           |   |
|   | <b>0.00</b>          | <b>14,000.00</b> | <b>(16,800.00)</b> | <b>(2,800.00)</b>    | £2,800 VAT to be reclaimed  |
| <b><u>Total Reserves Held</u></b>             | <b>9,421.00</b>      | <b>14,500.00</b> | <b>(16,950.00)</b> | <b>6,971.00</b>      |   |

**CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL****2025/26****Assets held by Freystrop Community Council include those acquired by the Freystrop Village Hall Charity****ASSET REGISTER**

| <u>ASSET</u>  | <u>Purchase/<br/>Acquisition<br/>Year</u> | <u>Cost (£)</u> | <u>Status</u> | <u>Realisable<br/>/Insurance/<br/>Replacement<br/>Value</u> | <u>Comments</u>  |
|---|---|-----------------|---------------|---|--|
| Freystrop Village Hall – Building & car park                                  | 1955                                      | Transfer        | Trust         | 150,000 Sale value  | Conditions for sale. Value is for the plot   |
| Freystrop Village Hall contents - Tables, chairs, electrical equipment        | Various                                   | -               | Owned         | 2,500 Realisable  | Insured with hall. Guesstimate value<br>No restrictions on sale(!). NB FVH has an invoice for the equipment – seen in Kasha's paperwork, therefore owned by village not PCC – to be checked but all condemned except for yellow swings |
| Freystrop Village Playing Field 6.5 acres 2.633 hectares                      | 1993                                      | Transfer        | Trust         | 60,000 Sale value   | Insured by FCC. Inspection paid by FVH   |
| Freystrop Village Play Equipment  | 1995                                      |                 |               | Nil Condemned   |  |
| Freystrop Cemetery – Old part – jointly with Merlins Bridge Community Council | ?   | Transfer        | Trust         | Nil   | Maintained & run by by PCC. PCC insurance?   |
| Freystrop Cross Bus Shelter   | ?   | Transfer        | Owned         | Nil   | Not being maintained, insurance required?  |
| Public bench outside 207 New New Road   | 1985                                      | Transfer        | Owned         | 400 Replacement value                                       | Insured for replacement?   |
| Millenium Stone   | 2000                                      |                 | Owned         | Nil   | Insured for replacement?   |
| Defibrillator   | 2021                                      |                 | Owned         | 1,500   | Public liability required if it fails?   |
| Telephone Kiosk   | 2021                                      | 1               | Owned         | 1,000 Sale value  | Used as book swop, insurance? Value from ebay  |
| Marquee   | 2022                                      | 1800            | Owned         | 2,000 Replacement value                                     | Insured with container   |
| Storage container at playing field  | 2023                                      | 4500            | Owned         | 4,500 Replacement value                                     | Insured with container   |
| Mower   | 2022                                      | Donation        | Owned         | 200 Replacement value                                       | Insured with container   |
| Playing Field Happy to Chat Bench   | 2022                                      | Donation        | Owned         | 400 Replacement value                                       | Insured for replacement?   |
| Playing Field Benches – picnic & banquette                                    | 2023                                      | 1300            | Owned         | 1,300 Replacement value                                     | Insured for replacement?   |
| Clerk's laptop  | 2023                                      | 505             | Owned         | 600 Replacement value                                       | FCC insurance  |
| Two Park Benches  | 2024                                      | 1300            | Owned         | 1,300 Replacement value                                     | Insured for replacement?   |
| Exercise Equipment  | 2024                                      | 7800            | Owned         | 7,800 Replacement value                                     |  |
| Climbing Frame  | 2026                                      | 14000           | Owned         | 14,000 Replacement value                                    |  |
| Whim Hill 0.25 acres. Bequest from D R John                                   | 2025                                      | Bequest         | Owned         | 3,000 Sale value  | Any income to be used for play area at PHFRC   |

233,500

**CYNGOR CYMUNED FREYSTROP/FREYSTROP COMMUNITY COUNCIL****2025/26****ASSET ACCOUNTING**

| <u>ASSET</u>  | <u>Y/E</u> | <u>Depreciation<br/>Year</u> | <u>Cost (£) or<br/>valuation</u> | <u>Depreciation<br/>to date</u> | <u>Value at 31<br/>March 2026</u> |                                       |
|---|------------|------------------------------|----------------------------------|---------------------------------|-----------------------------------|---------------------------------------|
| Freystrop Village Hall – Building & car park                                  | 1955       | 0                            | 150,000                          | -                               | 150,000                           | Estimated valuation                   |
| Freystrop Village Hall contents -   |            |                              |                                  | -                               | -                                 |                                       |
| Chairs, tables, misc electricals  | Pre 2018   | 0                            | -                                | -                               | -                                 |                                       |
| Floor Polisher  | 2023       | 3                            | 346                              | 208                             | 138                               | Purchased through FVH                 |
| Easy Chairs   | 2023       | 3                            | 800                              | 480                             | 320                               |                                       |
| Dehumidifier  | 2022       | 4                            | 110                              | 88                              | 22                                | Purchased through FVH                 |
| Freystrop Village Playing Field 6.5 acres 2.633 hectares                      | 1993       | 0                            | 60,000                           | -                               | 60,000                            | Estimated valuation                   |
| Freystrop Village Play Equipment  | 1995       | 0                            | -                                | -                               | -                                 | Condemned                             |
| Freystrop Cemetery – Old part – jointly with Merlins Bridge Community Council | ?          | 0                            | -                                | -                               | -                                 |                                       |
| Freystrop Cross Bus Shelter   | ?          | 0                            | -                                | -                               | -                                 |                                       |
| Public bench outside 207 New New Road   | 1985       | 0                            | -                                | -                               | -                                 |                                       |
| Millenium Stone   | 2000       | 0                            | -                                | -                               | -                                 |                                       |
| Defibrillator   | 2021       | 5                            | 1,500                            | 1,500                           | -                                 |                                       |
| Telephone Kiosk   | 2021       | 0                            | 1                                | -                               | 1                                 |                                       |
| Marquee   | 2023       | 3                            | 1,353                            | 812                             | 541                               | Purchased through FVH                 |
| Storage container at playing field  | 2023       | 3                            | 4,500                            | 2,700                           | 1,800                             | OCF2 + Reserved Funds                 |
| Mower   | 2022       | 0                            | -                                | -                               | -                                 | Donation                              |
| Playing Field Happy to Chat Bench   | 2023       | 3                            | 116                              | 70                              | 46                                | Installation costs                    |
| Playing Field Benches – picnic & banquette                                    | 2023       | 3                            | 1,300                            | 780                             | 520                               | OCF3 Grant                            |
| Clerk's laptop  | 2023       | 2                            | 505                              | 337                             | 168                               |                                       |
| 2 Park Benches  | 2024       | 2                            | 1,300                            | 520                             | 780                               | Local Places for Nature Project       |
| Exercise Equipment  | 2025       | 1                            | 7,800                            | 1,560                           | 6,240                             | South Hook LNG Grant + Reserved Funds |
| Whim Hill   | 2025       | 0                            | 3,000                            | -                               | 3,000                             |                                       |
| Climbing Frame  | 2026       | 1                            | 14,000                           | 2,800                           | 11,200                            | National Lottery Grant                |
|   |            |                              | 229,631                          | 9,054                           | 220,577                           |                                       |

**Depreciation**

Depreciation to 31 March 2026 applied on 26/9/25

Purchases of £100 and less are not capitalised

Land &amp; Building not depreciated

Plant &amp; Equipment - Straight line depreciation over 5 years

Computer equipment – 3 Year depreciation