

Charity Funds (Restricted, Unrestricted and Endowments) - December 2023

	Opening Balance 2023/24	Income	Expenditure	Gains, (Losses) & Transfers	Closing Balance 2023/24
	£'s	£'s	£'s	£'s	£'s
<u>Epping Forest</u>					
Restricted Income Funds:					
Campaign Donations	785	25			810
Countryside Stewardship Scheme	251,147	67,931	87,929		231,149
Unrestricted Income Funds:					
Unrestricted Income Funds	6,109	9,196			15,305
Designated (Unrestricted Income Fund):					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	4,619,544				4,619,544
Heritage Assets	377,950				377,950
Epping Forest Fund Reserve (Capital Fund)	795,162	99,000			894,162
Ancient Trees Maintenance Fund	15,000				15,000
Sports Ground Deposit	4,061				4,061
Golf Course Machinery Fund	12,717				12,717
Knighton Wood Maintenance	5,801				5,801
Branching Out Project	42,423				42,423
Future Green Infrastructure fund	5,051				5,051
Cattle Purchase Fund (Grazing Account)	152,788	11,872	5,685		158,975
Wanstead Park/ Flats future Projects fund	100,000				100,000
South Lodge the Warren (Loughton Golf Course)	496,800				496,800
Total Epping Forest	6,885,339	188,024	93,614	0	6,979,748
<u>Burnham Beeches</u>					
Restricted Income Funds:					
Legacy Income - Pond Maintenance	60,014				60,014
Campaign Donations	6,228	218			6,446
Section 106 Contributions	721,310		70,455		650,855
Unrestricted Income Funds:					
Unrestricted Income Funds	2,268	879			3,147
Designated (Unrestricted Income Fund):					
Stoke Common	132,586				132,586
Capital Adjustment Account (Fixed Assets)	470,086				470,086
Infrastructure (Fixed Assets)	137,725				137,725
Furniture and Equipment (Fixed Assets)	232,487				232,487
Plant (Fixed Assets)	50,000				50,000
Total Burnham Beeches	1,812,704	1,097	70,455	0	1,743,346
<u>West Wickham & Coulsdon Commons</u>					
Restricted Income Funds:					
Campaign Donations - Farthing Downs	2,524	20			2,544
Unrestricted Income Funds:					
General Funds	3,272	1,368			4,640
Designated (Unrestricted Income Fund):					
Capital Reserve Funds	570,809				570,809
Total West Wickham & Coulsdon Commons	576,605	1,388	0	0	577,993
<u>Ashted Common</u>					
Designated (Unrestricted Income Fund):					
Ancient Trees Reserve	1,660	701	0	0	2,361
Total Ashted Common	1,660	701	0	0	2,361
Total Epping Forest and Commons Committee	9,276,308	191,210	164,069	0	9,303,448

Note:

The various sub-totals shown above should not give the impression that the individual funds held by each individual charity can be either consolidated or cross-utilised. It is key that individual charity funds are not viewed as available to be 'offset' against each other, bearing in mind the different objects held.

Please note that the external audit of the 2022/23 charity accounts is currently taking place and the above opening balances shown for each reserve fund are subject to revision.