

Charity Funds (Restricted, Unrestricted and Designated) - Quarter 2 2025/26

	Opening Balance 2025/26 £'s	Income £'s	Expenditure £'s	Gains, (Losses) & Transfers £'s	Current Balance 2025/26 £'s
Burnham Beeches and Stoke Common					
Restricted Funds:					
Legacy Income - Pond Maintenance	60,014				60,014
Campaign Donations	9,738	455			10,193
Section 106 Contributions	164,765		26,926		137,839
Strategic Access Management and Monitoring Strategy (SAMMS)	1,135,072		25,142		1,109,930
Countryside Stewardship Scheme	199,404				199,404
	1,568,992	455	52,067	0	1,517,380
Unrestricted Funds:					
Unrestricted Funds	3,306	426			3,732
	3,306	426	0	0	3,732
Designated (Unrestricted Fund):					
Stoke Common	140,627				140,627
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicles & Plant and Equipment)	812,441				812,441
	953,068	0	0	0	953,068
Total Burnham Beeches and Stoke Common	2,525,366	881	52,067	0	2,474,180

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.

There are various types of funds held which have different rules as to how they can be spent and time periods held. These are categorised in the following way:

Restricted Fund - funds have been given to the charity for application for a specific element of the charity's objects and can only be spent in accordance with the requests of the donor or the specific campaign under which funds were raised. As these are income funds, they should be spent within a reasonable period of time.

Unrestricted Fund - incoming resources that become available to a charity and can be applied by the Trustee to any of the charity's objects. Unrestricted funds should be spent within a reasonable period of time and should not be held for the long term, although the Trustee should set a policy for the minimum required level of funds which is a target minimum to be held in case of particular identified risk. In the case of the City's Estate funded charities, the model means that no such minimum can be identified, as at year end the difference between income and expenditure is currently balanced by the deficit funding grant from City's Estate.

Designated (Unrestricted Fund) - are those unrestricted funds which have been set aside by the Trustee for an essential spend or future purpose. Whilst there is no legal restriction on their use for general purposes, and they can be undesignated by those acting on behalf of the Trustee at any time, these funds are effectively 'ring-fenced' and no longer form part of your free reserves/general funds. Designated funds must be spent within a reasonable period of time and should not be held for the long term.