

FY 2024/25 Actuals £	EPPING FOREST	Budget 2025/26 £	Actual to Date £	Projected Outturn 2025/26 £	Variance from Budget		1
					£	%	
3,403,805	Direct Employees	4,726,000	1,986,525	4,250,000	(476,000)	-10%	
34,274	Indirect Employees	25,000	19,456	30,000	5,000	20%	
160,265	Repairs and Maintenance	142,000	1,526	122,000	(20,000)	-14%	
107,145	Energy Costs	138,000	17,060	138,000	0	0%	
120,073	Rates/Council Tax	118,000	133,394	135,000	17,000	14%	
51,872	Water Services	31,000	40,210	55,000	24,000	77%	
84,263	Cleaning and Domestic Supplies	92,000	43,325	92,000	0	0%	
446,217	Grounds Maintenance Costs (CSS)	821,000	114,856	821,000	0	0%	
277,562	Grounds Maintenance Costs (Other)	158,000	254,525	358,000	200,000	127%	2
1,247,395	Premises	1,500,000	604,895	1,721,000	221,000	15%	
75,022	Vehicle Purchase	50,000	32,712	50,000	0	0%	
127,339	Vehicle R&M	70,000	35,181	130,000	60,000	86%	3
51,968	Vehicle Running Costs	41,000	15,861	50,000	9,000	22%	
300	Hired Transport	2,000	0	2,000	0	0%	
1,580	Staff Travelling Expenses	2,000	376	2,000	0	0%	
11,449	Car Allowances	5,000	5,625	10,000	5,000	100%	
267,657	Transport	170,000	89,755	244,000	74,000	44%	
496,200	Equipment, Furniture and Materials	312,000	213,250	312,000	0	0%	
6,759	Books	7,000	5,157	7,000	0	0%	
11,778	Animals and Livestock	17,000	1,397	17,000	0	0%	
818	Provisions and Catering	0	889	1,000	1,000	n/a	
12,870	Clothes, Uniform and Laundry	8,000	9,469	15,000	7,000	88%	
30,012	Printing, Stationery and General Office Expenses	22,000	19,486	50,000	28,000	127%	
166,574	Fees and Services	55,000	67,615	120,000	65,000	118%	4
79,638	Communications and Computing	41,000	54,356	60,000	19,000	46%	
5,843	Expenses	2,000	2,205	2,000	0	0%	
7,162	Grants and Subscriptions	2,000	3,251	7,000	5,000	250%	
1,346	Miscellaneous Expenses	1,000	529	1,000	0	0%	
2,067	Contributions to Provisions	0	0	0	0	0%	
27,257	Film Liaison Staff Costs	0	0	0	0	0%	
848,322	Supplies and Services	467,000	377,603	592,000	125,000	27%	
1,704,523	Transfer to Reserve	0	0	211,000	211,000	n/a	5
246	Third Party Payments	0	2,750	3,000	3,000	n/a	
7,506,223	Total Expenditure	6,888,000	3,080,984	7,051,000	163,000	2%	
(659,471)	Government Grants	(764,000)	(4,999)	(734,000)	30,000	4%	
(819,149)	Other Contributions (e.g. SAMMS)	(3,000)	(141,161)	(141,000)	(138,000)	-4600%	6
(3,199)	Non-Government Grants	0	(29,925)	(30,000)	(30,000)	n/a	
(131,029)	Sales	(146,000)	(82,212)	(146,000)	0	0%	
(500,121)	Car Parking	(485,000)	(300,356)	(485,000)	0	0%	
(457,477)	Golf Green Fees	(406,000)	(284,033)	(406,000)	0	0%	
(262,893)	Licenses	(199,000)	(28,967)	(199,000)	0	0%	
(121,182)	Facility Charges	(96,000)	(5,840)	(96,000)	0	0%	
(59,492)	Other Fees and Charges	(75,000)	(280,867)	(75,000)	0	0%	
(631,674)	Rents, tithes, etc	(649,000)	(407,508)	(649,000)	0	0%	
0	Recharges to Capital Projects	(49,000)	0	0	49,000	100%	
(274,820)	Transfer from Reserves	(92,000)	0	(166,000)	(74,000)	-80%	
(3,920,507)	Income	(2,964,000)	(1,565,867)	(3,127,000)	(163,000)	-5%	7
3,585,716	Total Net Expenditure - Local Risk	3,924,000	1,515,117	3,924,000	0	0%	

34,497	Central Risk					
299	Employees	0	0	0	0	0%
21,836	Premises	0	0	0	0	0%
517,326	Supplies and Services	0	527	20,000	20,000	n/a
987,233	Depreciation	607,000	0	607,000	0	0%
	Transfer to Reserves	0	0	0	0	0%
1,561,191	Total Expenditure	607,000	527	627,000	20,000	3%
(2,808)		0	0	0	0	0%
(985,429)	Government Grants	0	0	0	0	0%
(32,000)	Other Grants, Reimbursements and Contributions	0	0	0	0	0%
(21,199)	Customer, Client Receipts	0	(8,364)	(30,000)	(30,000)	n/a
(1,804)	Investment Income	(18,000)	682	(18,000)	0	0%
	Transfer from Reserves	0	0	0	0	0%
(1,043,240)	Total Income	(18,000)	(7,682)	(48,000)	(30,000)	-167%
517,951	Total Net Expenditure - Central Risk	589,000	(7,155)	579,000	(10,000)	-2%

	Recharges					
	Support Services					
548,000	Support Services	633,000	318,000	633,000	0	0%
371,000	Surveyors' Employee Recharge	307,000	156,000	307,000	0	0%
330,000	IT Recharge	367,000	186,000	367,000	0	0%
38,763	Premises Insurance	35,000	31,835	35,000	0	0%
15,701	Transport Insurance	11,000	3,958	11,000	0	0%
42,095	Liability Insurance	34,000	10,419	34,000	0	0%
1,345,559	Total Support Services	1,387,000	706,212	1,387,000	0	0%
966,359	Directorate Recharges	761,000	0	761,000	0	0%
25,368	Structural Maintenance Recharges	19,000	0	19,000	0	0%
2,337,286	Total Expenditure	2,167,000	706,212	2,167,000	0	0%
(38,000)	Corporate and Democratic Core	(38,000)	0	(38,000)	0	0%
(31,150)	Woodredon and Warlies Recharges	(62,000)	0	(62,000)	0	0%
(69,150)	Total Income	(100,000)	0	(100,000)	0	0%
2,268,136	Total Net Expenditure - Recharges	2,067,000	706,212	2,067,000	0	0%

1,035,172	Cyclical Works Programme	1,395,000	290,861	1,395,000	0	0%
398,989	Surveyor's Local Risk - Repairs and Maintenance	384,000	126,926	384,000	0	0%
57,734	Surveyor's Local Risk - Cleaning	67,000	18,266	67,000	0	0%
1,491,895	Total City Surveyor	1,846,000	436,053	1,846,000	0	0%

7,863,697	Total Net Expenditure	8,426,000	2,650,227	8,416,000	(10,000)	0%
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Notes:

- 1 Projected underspend on salaries due to a number of vacant roles which have yet to be recruited to.
- 2 Additional grounds maintenance costs incurred due to works undertaken such as path works which are being funded from SAMMS monies.
- 3 Increased vehicle repair costs required to service older vehicles which require additional maintenance.
- 4 Projected overspend relates to additional costs incurred on arborist surveys and consultancy costs for the visitor management strategy. Under the new funding model, the underspend on the local risk budget will be transferred to the charity's unrestricted reserves which is currently forecast to amount to £192k for 2025/26. This is in addition to a £19k surplus forecast to be transferred to reserve for the grazing 5 account.
- 5 Income received relates to SAMMS contributions from local authorities which will be transferred to the charity's restricted reserves at year-6 end.
- 6 Transfers from reserves includes £92k to fund costs on the Countryside Stewardship Scheme, £64k forecasted transfer from reserves for 7 SAMMS expenditure, £6k from Knighton Wood designated fund and £4k from Future Green Infrastructure Fund.