

Appendix 3

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
Epping Forest					
Restricted Funds:					
Campaign Donations	1,060				1,060
Countryside Stewardship Scheme	595,883		132,808		463,075
Strategic Access Management and Monitoring Strategy (SAMMS)	1,299,316		205,160		1,094,156
	1,896,259	0	337,968	0	1,558,291
Unrestricted Funds:					
Unrestricted Funds	572,468	15	0	0	572,483
	572,468	15	0	0	572,483
Designated (Unrestricted Fund):					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	5,588,752				5,588,752
Heritage Assets	376,029				376,029
Epping Forest Fund Reserve (Capital Fund)	1,314,206				1,314,206
Ancient Trees Maintenance Fund	15,000				15,000
Golf Course Machinery Fund	105,178		19,370		85,808
Knifton Wood Maintenance	5,801				5,801
Future Green Infrastructure fund	3,911				3,911
Cattle Purchase Fund (Grazing Account)	143,763	24,402	5,680		162,485
Wanstead Park/ Flats future Projects fund	100,000				100,000
	7,652,640	24,402	25,050	0	7,651,992
Total Epping Forest	10,121,367	24,416	363,017	0	9,782,766

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.