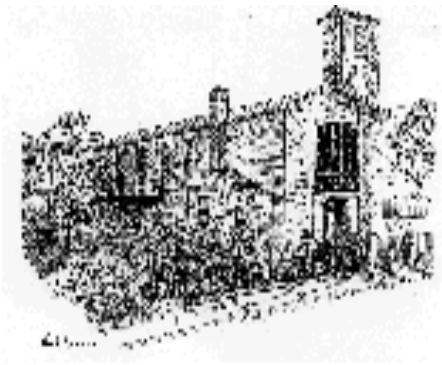
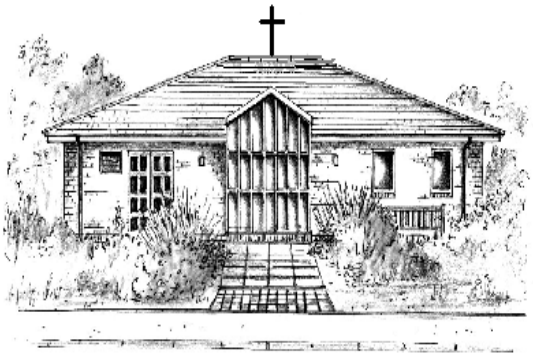
The PAROCHIAL CHURCH COUNCIL of the ECCLESIASTICAL PARISH of WHIPTON, EXETER, DEVON

Independently Examined Financial Statements for the year ended 31 December 2025



St Boniface Church
Brookway, Whipton



Holy Trinity Church
Arena Park, Beacon Heath

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER DEVON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Administrative information

Name of Charity:	The Parochial Church Council of The Ecclesiastical Parish of Whipton, Exeter, Devon
Treasurer:	Ryan Bunn & Matthew Page
Registered address:	The Vicarage, 9 Summer Lane, Exeter, EX4 8BY
Parochial Church Council/Trustees:	Chairman: Rev Carl Robinson and thirteen members (see below)

Ann Langabeer
Janet De Maine
Matthew Page
Steve Palmer
Revd. Daniel O'Hara
Steve Aldous
David Henley
Gill Cockfield
Joe Snowdon
Pippa Martin
Ryan Bunn (Resigned 31 December 2025)
Janet Churchward (Resigned 31 December 2025)
Ros Cox (Resigned 31 December 2025)
Matthew Goldsworthy (Resigned 31 December 2025)

Investment Managers:	CCLA Senator House 85 Queen Street London EC4 4ET
Bankers:	Bank of Scotland plc 33 Old Broad Street (London branch) PO Box 1000 BX2 1LB
Independent Examiner:	Moore Scarrott Ltd Calyx House South Road Taunton Somerset TA1 3DU

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

AIMS & PURPOSES

The Parochial Church Council of the Ecclesiastical Parish of Whipton, Exeter Devon (Whipton Parochial Church Council) has the responsibility of cooperating with the incumbent, the Reverend Carl Robinson in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Boniface's Church and Holy Trinity Church Centre.

OBJECTIVES & ACTIVITIES

The PCC is committed to enabling as many people as possible to worship in our churches and to become part of our parish. The PCC maintains an overview of this worship and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning activities for the year, we have considered public benefit and have tried to enable people to live out their faith through:

- Worship & prayer; learning about the gospel and developing knowledge through study
- Provision of pastoral care
- Mission & outreach work

To facilitate this work, it is important that we maintain the fabric of the buildings we are responsible for and make plans for their future.

The PCC have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission guidance with regard to public benefit.

The PCC has complied with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

ACHIEVEMENTS & PERFORMANCE

Both congregations have continued to grow and evolve throughout 2025.

Numbers have remained consistent at the 9:30 'Holy Communion' service at Holy Trinity Beacon Heath (around 17 worshippers each Sunday), though some new people have stepped into roles as lay preachers and service leaders. On the fourth Sunday of every month the congregation lead themselves in a service of Morning Prayer, and ordained clergy come and celebrate Eucharist three out of four weeks. This is usually the parish clergy (Revd. Carl and Revd. Dan) but we have also been increasingly blessed by retired clergy agreeing to cover one Communion service each month. At the 11am family worship gathering at St.Boniface things have continued to grow and strengthen. We continue to have around 40 adults and 15 children, and the Children's Team have done a brilliant job at adjusting and innovating to create meaningful children's work at the church within these gatherings. Both the back office, Fountain Room and Prayer Room are used on Sundays as break-out spaces for the children's groups.

On the first Sunday of each month we run this 11am as 'CREATE', a creative expression of church that is well attended by local families who don't normally come to church. A combination of songs, Bible teaching, crafts and a cooked meal afterwards create a welcoming and low-key church environment for people to hear of Jesus' love. The midweek activities continue to engage local people, many of whom would not call themselves Christians yet. We run two toddler groups ('Little Bonny Faces'), a 'School-Run Cafe' for parents of school-age children on their way home, a Community Cafe and a Youth evening on Thursdays. Out of these we have run various Alpha and discipleship courses, and we have several new believers preparing for baptism.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS & PERFORMANCE (cont.)

We also run two 'Open day/Fun Days' twice each year, one on All-Hallows Eve and one as an 'Easter Fun Day' around 150 people attend and are a great space to connect with non-Christian families in our local area.

We continue to serve our parish in occasional offices: In 2025 there were three baptisms, seven funerals and three weddings.

DEANERY SYNOD

Members of the PCC sit on Christianity Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

FINANCIAL REVIEW

Total receipts on unrestricted funds were £126,635 (2024: £105,574) of which £64,427 (2024: £64,157) related to planned voluntary giving, and a further £15,441 (2024: £13,305) was from Gift Aid income. Grants of £115,182 (2024: £27,279) were received for the various capital projects being undertaken by St Boniface during the financial period.

The Net Zero Heating Project was completed during this financial year, with a total cost to us as a PCC of £170,545. We received grants to cover £115,182 of this, and the rest was raised through congregational fundraising, one-off gifts, and by spending £35,757 from our Reserves.

Total expenditure incurred of £297,238 (2024: £135,378) of which £170,545 was in relation to these capital projects undertaken within the financial period for Whipton St Boniface.

The parish was able to pay its share of the Common Fund of £19,723 (2024: £16,528) for 2025.

The total reserves of the PCC at 31 December 2025 were £98,951 (2024: £147,383). The current level of free reserves at 31 December 2025 were £61,267 (2024: £108,852).

STRUCTURE, GOVERNANCE & MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met 7 times during the year and has a good level of attendance.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Whipton Parish, Exeter is part of the Diocese of Exeter within the Church of England. The correspondence address is The Vicarage, 9 Summer Lane, Exeter, EX4 8BY The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011).

PCC Members as at 31 December 2025 were as follows: Revd C Robinson, S Aldous – Churchwarden, A Langabeer – Churchwarden, R Bunn Treasurer (Resigned 31 December 2025), J De Maine, J Churchward (Resigned 31 December 2025), M Page, G Cockfield, R Cox (Resigned 31 December 2025), S Palmer, J Snowdon, P. Martin, M Goldsworthy (Resigned 31 December 2025), S Fox (Resigned 31 December 2025), Revd D O'Hara and D Henley.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' RESPONSIBLITIES IN RESPECT OF THE ACCOUNTS

The trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those accounts the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed:  - Revd. Carl Robinson, on behalf of PCC

Date: 12th May 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

I report to the trustees on the financial statements of the charity for the year ended 31 December 2025.

Respective responsibilities of trustee and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is required. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants for England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for, and only for, The PCC's Members as a body. My work has been undertaken so that I might state to the Members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than The Parochial Church Council of The Ecclesiastical Parish Of Whipton and the members as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in, any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Act; and
    - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Duncan Nicholas FCA
Chartered Accountant

Moore Scarrott Limited
Calyx House, South Road, Taunton TA1 3DU

Dated: 16/5/26

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General	Restricted	Endowment	2025	2024
		£	£	£	£	£
INCOME						
Voluntary Receipts						
Planned Giving		64,427	-	-	64,427	64,157
Collections and other giving		1,482	-	-	1,482	3,073
Income tax recovered		15,441		-	15,441	13,305
Donations		20,115	-	-	20,115	-
Grants		-	115,182	-	115,182	27,279
		101,465	115,182	-	216,647	107,814
Investments Income						
Dividends and interest		5,285	-	-	5,285	5,106
		5,285	-	-	5,285	5,106
Church Activities						
Church hall lease/rent		14,301	-	-	14,301	14,988
Fundraising		-	7,837	-	7,837	542
Fees		3,863	-	-	3,863	1,848
Miscellaneous income		1,721	-	-	1,721	3,629
		19,885	7,837	-	27,722	21,007
Total Income		126,635	123,019	-	249,654	133,927

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHITON, EXETER, DEVON

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General	Restricted	Endowment	2025	2024
EXPENDITURE		**£**	**£**	**£**	**£**	**£**
Youth Expenses		656	-	-	656	4,486
Staff development		2,955	-	-	2,955	1,253
Mission Giving	3	13,000	-	-	13,000	11,830
Diocesan Common Fund		19,723	-	-	19,723	16,528
Salaries, wages	7	35,345	-	-	35,345	22,283
Mission & evangelism		2,290	-	-	2,290	3,916
Church running expenses		17,287	-	-	17,287	12,755
Church utility costs		11,763	-	-	11,763	10,002
Miscellaneous expenses		2,254	-	-	2,254	1,294
Heating project works	6	-	170,545	-	170,545	40,226
Major church repairs		18,228	-	-	18,228	9,930
Bank Charges		8	-	-	8	-
Accountancy expenses		3,184	-	-	3,184	875
Total Payments		**126,693**	**170,545**	**-**	**297,238**	**135,378**
Excess of Payments over Receipts		(58)	(47,527)	-	(47,585)	(1,451)
Gains/losses on investment		-	-	(847)	(847)	474
Transfers between funds		(47,527)	47,527	-	-	-
Movement in funds for the year		(47,585)	-	(847)	(48,432)	474
Total funds brought forward		108,852	17,373	21,158	147,383	148,360
Total funds carried forward	5	61,267	17,373	20,311	98,951	147,383

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	General Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
Cash Funds						
Petty Cash		-	-	-	-	-
Current Account		10,377	-	-	10,377	35,967
Reliance Savings Account		944	-	-	944	-
Reliance Bank Account		20,000	-	-	20,000	-
CBF Equity Account		27,712	5,917	-	33,629	80,009
CBF Churchyard Account		-	11,456	-	11,456	10,367
Equals Account		2,556	-	-	2,556	31
		61,589	17,373	-	78,962	126,374
Fixed Assets						
Investments - CBOF shares	2	-	-	20,311	20,311	21,158
		-	-	20,311	20,311	21,158
Other Monetary Assets						
Gift Aid Recoverable		1,028	-	-	1,028	268
Prepayments		-	-	-	-	1,208
		1,028	-	-	1,028	1,476
Current Liabilities						
Common Fund		-	-	-	-	-
Accruals		(1,350)	-	-	(1,350)	(1,625)
Total Net Assets / (Liabilities)		(322)	-	-	(322)	(149)
Total PCC Funds		61,267	17,373	20,311	98,951	147,383
Reserves						
Total Balances brought forward		108,852	17,373	21,158	147,383	148,360
Result for the year		(47,585)	-	(847)	(48,432)	(977)
Total Balances carried forward	5	61,267	17,373	20,311	98,951	147,383

Approved by the trustees on …… and signed on their behalf by …….

The notes on pages 10-14 form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

a) Basis of accounting

The financial statements are prepared under current Church Accounting Regulations and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, Update Bulletin 1 (published 2 February 2016) and the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

The charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties that cast significant doubt on the PCC's ability to continue as a going concern in the next twelve months.

Income
Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate are received. Grants and legacies are accounted for when the PCC is legally liable to the amounts due. Interest is accrued. All other income is recognised when receivable. All incoming resources are accounted for gross.

Expenditure
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All expenditure has been classified under headings that aggregate all costs related to that category.

The Diocesan Common Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(b) Tangible assets

Consecrated and benefice property is not included in the financial statements in accordance with S96(2)(a) of the Charities Act 2011.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory and can be inspected (at any reasonable time).

(c) Fund accounting

Funds held by the charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Parochial Church Council
- Designated general funds - these are general funds designated by the Parochial Church Council for a specific purpose.
- Restricted funds – these are funds given for specific purposes. Full details are given in note 6 to the financial statements
- Endowment funds – funds provided in order to fund the ongoing maintenance of All Saints, Whipton, Church Yard. St Boniface PCC no longer has responsibility for All Saints church

Unrestricted Funds are offerings, donations and gifts and other income received or generated for the objects of the charity, without further specified purposes and are available as general funds.

(d) Assets and liabilities

Investments are valued initially at cost, then at fair value (being the current market value).

Bank balances are comprised of current and short notice deposit accounts.

Other current assets are included at the lower of cost and net realisable value.

Liabilities are generally recognised as soon as there is a legal or constructive obligation committing the Parochial Church Council to the expenditure. Liabilities are included at their settlement value.

e) Basic financial instruments

The parish has only assets that qualify as basic financial instruments, which are initially recognised at cost, subsequently at fair value (which is market value).

2. Investments

			2025	2024
CBF Church of England Investment Fund				
(all held in respect of the church & Trust Fund as an endowment				
Mrs EA Passmore legacy	404.00	£22.1983	£8,968.11	£9,341.57
Mrs H Cook legacy	296.00	£22.1983	£6,570.70	£6,844.32
Mrs M Watts legacy	176.00	£22.1983	£3,906.90	£4,069.60
Mrs KE Bowden legacy	39.00	£22.1983	£865.73	£901.79
			£20,311.44	£21,157.28

The above investments are held as endowments for the maintenance of All Saints Churchyard, Whipton. Only the income derived from the investments can be used in this manner, and as Whipton PCC does not have responsibility for All Saints Churchyard, the funds cannot be used.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Charitable Giving

During the year, the PCC made charitable donations totalling £13,000 to a range of organisations, including CMS, Medair UK, New Wine Trust, International Justice, James & Rachel Sandels, Home for Good, Open Doors, Care, Andrew Flanstone, and Exeter Food Action. In addition, the PCC approved a one-off donation of £2,000 to Safe Families, along with a further £2,000 contribution to the Diocese of Exeter to support its ongoing work at the heart of the city.

4. Transactions with PCC members and connected persons

No member of the PCC received any remuneration during the year. The regular cleaning of Holy Trinity Church has been outsourced to an independent third-party provider, with this arrangement commencing at the start of the 2025 financial year. During 2024, the PCC appointed a family member of a PCC member to undertake part-time children's work; this arrangement has continued throughout the 2025 financial period.

5. Reserves

	Opening balance 1.1.25	Income	Expenditure	(Losses)/ gains on Investments	Transfer	Closing balance 31.12.25
	£	£	£	£	£	£
General funds	86,064	126,635	(103,905)	-	(47,527)	61,267
Designated						
Building Fund	22,788	-	(22,788)	-	-	-
Restricted						
Heating Project		123,018	(170,545)	-	47,527	-
Churchyard	7,373	-	-	-	-	7,373
Growing Faith	10,000	-	-	-	-	10,000
	17,373	123,018	(170,545)	-	-	17,373
Endowment						
All Saints Churchyard	21,158	-	-	(847)	-	20,311
Total funds	147,383	249,653	(297,238)	(847)	-	98,951

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHIPTON, EXETER, DEVON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Opening balance 1.1.24	Income	Expenditure	(Losses)/ gains on Investments	Transfer	Closing balance 31.12.24
	£	£	£	£	£	£
General funds	54,872	105,574	(95,152)	-	20,770	86,064
Designated						
Building Fund	64,328	-	(22,069)	-	(19,471)	22,788
Restricted						
ENC	871	1,000	(1,871)	-	-	-
Holy Trinity O'reach	481	-	(481)	-	-	-
All Saints Churchyard	9,293	1,074	(1,920)	-	(1,074)	7,373
Community Larder	225	-	-	-	(225)	-
Solar	(2,394)	16,279	(13,885)	-	-	-
Growing Faith Foundation	-	10,000	-	-	-	10,000
	8,476	28,353	(18,157)	-	-	17,373
Endowment						
All Saints Churchyard	20,684	-	-	474	-	21,158
Total funds	148,360	133,927	(135,378)	474	-	147,383

6. Funds

Heating Project Fund
Such income and the associated expenditure has been treated as restricted income and expenditure insofar as such income could only be used for that purpose (see note 5)

Other funds
Other restricted funds relate to monies received from Exeter Network Church and Holy Trinity Outreach as well as towards the Churchyard Trust fund (see below)

The endowment fund relates to the Churchyard & Trust fund which is a permanent endowment. The capital is held in CBF investment fund by the Diocese, the income from which can only be spent on the churchyard.

7. Employee Costs
In 2025, Whipton PCC paid individuals for the following services: Organists duties, Children's work and Administrator services at a total cost of £35,345 (2024: £22,283).