The Charity Registration Number is :- 222035

The Whipton Institute

Report and Accounts

31 December 2025

The Whipton Institute

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Whipton Institute.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 222035.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address of the charity is:-

20 Whipton Road
Exeter,

The Trustees in office on the date the report was approved and served during the year were:-
Barrie Worth

Miss Sarah Worth
Marilyn Aldridge
Cliff Moore

Michelle Foster

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity has been set up to manage land and buildings to be used in perpetuity as a place of recreation and social intercourse for the advantage or benefit of the inhabitants of Antage or Whipton

The Whipton Institute

Trustees' Annual Report for the year ended 31 December 2025

The main activities undertaken in relation to those purposes during the year.

The Trustees are aware of the Charity Commision guidence in relation to public benefit. The premises are used for regular social events which include: Community bingo,Tuesday club for retired people,Pidgeon club,War hammer club plus activities, Painting Club, Whist drive club, Euchre club, Devon and Dorset social meetings and Karate club. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Structure, governance and management of the charity

The charity is an unincorporated association governed by a Trust deed. Eligilbility for membership of the charity, and membership of the board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than that imposed by general charity law

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(1,421)	(11,696)
Unrestricted Revenue Funds available for the general purposes of the charity	34,913	36,748
Total Funds	34,913	36,748

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

David Blood FCCA

Member of Chartered Certified Accountants

The Gables

Yonder Meadow

Stoke Gabriel

Totnes

TQ9 6QE

The Whipton Institute

Trustees' Annual Report for the year ended 31 December 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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 and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 2 September 2026.

Barrie Worth
Trustee

The Whipton Institute

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2025

We report on the financial statements of The Whipton Institute for the year ended 31 December 2025, as set out on pages 5 to 14, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 9, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

David Blood FCCA - Independent Accountant

Chartered Certified Accountants

The Gables
Yonder Meadow
Stoke Gabriel
Totnes
TQ9 6QE

This report was signed on 2 September 2026

The Whipton Institute - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations and Legacies	A1	3,205	-	3,205	5,661
Charitable Activities	A2	22,555	-	22,555	16,170
Investments		41		41	241
Total income	**A**	25,801	-	25,801	**22,072**
Expenditure on:					
Charitable activities	B2	27,222	-	27,222	33,768
Total expenditure	**B**	27,222	-	27,222	**33,768**
Net income for the year		(1,421)	-	(1,421)	**(11,696)**
Net income after transfers	**A-B-C**	(1,421)	-	(1,421)	**(11,696)**
Net movement in funds		(1,421)	-	(1,421)	**(11,696)**
Reconciliation of funds:-	**E**				
Total funds brought forward		36,334	-	**36,334**	48,030
Total funds carried forward		34,913	-	34,913	**36,334**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 9 to 14 form an integral part of these accounts.

The Whipton Institute - Statement of Financial Activities for the year ended 31 December 2025

The Whipton Institute - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(1,421)	(11,696)
Net resources available to fund charitable activities	(1,421)	**(11,696)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 9 to 14 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	36,334	-	36,334	**48,030**
Recognised gains and losses before transfers	(1,421)	-	(1,421)	(11,696)
	34,913	-	34,913	**36,334**
Closing revenue funds	34,913	-	34,913	**36,334**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	34,913	-	34,913	36,334

The notes attached on pages 9 to 14 form an integral part of these accounts.

The Whipton Institute - Statement of Financial Activities for the year ended 31 December 2025

The Whipton Institute
Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	25,760	21,831
Investment income		
Interest receivable	41	241
Gross income in the year before exceptional items	**25,801**	**22,072**
Gross income in the year including exceptional items	**25,801**	**22,072**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	27,207	33,746
Depreciation and amortisation	15	22
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**27,222**	**33,768**
Net income before tax in the financial year	**(1,421)**	**(11,696)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(1,421)**	**(11,696)**
Retained surplus for the financial year	**(1,421)**	**(11,696)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 9 to 14 form an integral part of these accounts.

The Whipton Institute - Balance Sheet as at 31 December 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	6	A2		1,490		1,505
Current assets		B				
Cash at bank and in hand		B4	33,423		34,829	
Creditors: amounts falling due within one year	7	C1	-		-	
Net current assets				33,423		34,829
The total net assets of the charity				**34,913**		**36,334**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	10	D3		34,913		36,34
Designated Funds						
Total charity funds				**34,913**		**36,334**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Barrie Worth

Trustee

Approved by the board of trustees on 2 September 2026

The notes attached on pages 9 to 14 form an integral part of these accounts.

The Whipton Institute

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures
Estimation techniques used in apportioning costs - give details

The Whipton Institute

Notes to the Accounts for the year ended 31 December 2025

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	not applicable
Leasehold premises	0	not applicable
Plant and machinery	15	% written down value
Motor vehicles	0	not applicable

A regular annual review of the likelihood of asset impairment is undertaken.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

There are no restricted funds

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	15	22

6 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	-	16,914	-	16,914
At 31 December 2025	**-**	**16,914**	**-**	**16,914**
Depreciation				
At 1 January 2025	-	15,409	-	15,409
Charge for the year	-	15		- 15
At 31 December 2025	**-**	**15,424**		**15,424**
Net book value				
At 31 December 2025	**-**	**1,490**	**-**	**1,490**
At 31 December 2024	**-**	**1,505**	**-**	**1,505**

The Whipton Institute

Notes to the Accounts for the year ended 31 December

2025

7 Creditors: amounts falling due within one year

	2024	2025
	£	£
Accruals	-	-

8 Income and Expenditure account summary

	2025	2024
	£	£
At 1 January 2025 Surplus	36,334	48,030
after tax for the year	(1,421)	(11,696)
At 31 December 2025	**34,913**	**36,334**

9 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	1,490	-	-	1,490
Current Assets	33,423		-	34,423
Current Liabilities	-	-	-	
	34,913	-	-	34,913

At 1 January 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	1,505	-	-	**1,505**
Current Assets	34,829	-	-	**34,829**
Current Liabilities	-	-	-	**-**
	36,334	**-**	**-**	**36,334**

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2025	**Movement in funds in 2025**	**Transfers between funds in 2025**	**Funds carried forward to 2026**
		See Note 11	**See Note 0**	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	36,334	(1,421)	-	34,913
Total unrestricted and designated funds	**36,334**	**(1,421)**		**34,913**
			-	

11 Analysis of movements in funds over the year as shown in Note 10

	Income	**Expenditure**	**Other Gains & Losses**	**Movement in funds**
	2025	**2025**	**2025**	**2025**
	£	£	£	£
Unrestricted and designated funds:-Unrestricted Revenue Funds	25,801	27,222		(1,401)
	25,801	**27,222**	**-**	**(1,401)**

Notes to the Accounts for the year ended 31 December 2025

Gains and losses are detailed in notes 0,0, 0, 0 and 0

12 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

13 Ultimate controlling party

The charity is under the control of its legal members.

The Whipton Institute

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	22,555	-	22,555	16,170
Total Primary purpose and ancillary trading	22,555	-	22,555	16,170

15 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading		22,555	-	22,555	16,170
Total from charitable activities	**A2**	22,555		22,555	16,170

16 Investment income

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable		41	-	41	241
Total investment income	**A4**	41	-	41	241

17 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Charitable Activities		27,207 -	-	27,207 -	33,746
Total direct spending	**B2a**	27,207 -	-	27,207 -	33,746

The Whipton Institute

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

18 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Rates and water charges	2,623	-	2,623	1,838
Light heat and power	15,186	-	15,186	14,526
Premises repairs, renewals and maintenance	1,116		1,116	3,744
Administrative overheads				
Telephone, fax and internet	675	-	675	- 576
Sundry expenses	313		313	1,033
Professional Fees Examination Fee	- 575		575	525
Financial costs				
Depreciation & Amortisation in total for	15		15	22
Support costs before reallocation		-		22,264
Total support costs - Current Year	20,503	-	20,503	22,264
				-

The basis of allocation of costs between activities is described under accounting policies -

All the expenditure in the prior year was unrestricted. -

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

19 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	**B2a**	-	-	-	
Total support costs	**B2d**	20,503	-	20,503	22,264
Total charitable expenditure	**B2**	20,503		20,503	22,264

All the expenditure in the prior year was unrestricted.