

THE EXODUS PROJECT

England & Wales · Charity number 1118191

Details

Status	Registered
Legal form	Charitable company
Company number	05936412
Registered	2007-03-02
Register	View on the Charity Commission register

Contact

Address	Jennys Field 16b Main Street South Hiendley Barnsley S72 9BP
Phone	01226718899
Email	theexodusproject@msn.com
Website	www.exodusproject.org.uk

Activities

Objects: TO HELP AND EDUCATE CHILDREN AND YOUNG PEOPLE LIVING IN THE AREA OF BENEFIT AND THE SURROUNDING AREA THROUGH THEIR EDUCATIONAL AND LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES, SO THAT THEY MAY GROW TO MATURITY, AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THEIR CONDITIONS AND QUALITY OF LIFE MAY BE IMPROVED.

Activities: We run activity clubs and activity week-ends, undertake weekly home visits and work with schools and community groups to build trusting and lasting relationships with vulnerable children and young people.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE BARNSELEY, SOUTH YORKSHIRE.
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£305,095	£386,947	-	-
2024-03-31	£353,798	£363,816	£1,071,464	8
2023-03-31	£735,161	£330,691	£900,371	7
2022-03-31	£296,084	£300,476	-	-
2021-03-31	£250,305	£268,168	-	-

Trustees

Name	Role	Appointed
BRIAN COOPER		
Christine Thompson		2018-10-01
Ian Richard Jackson		2021-11-08
JANET BARBARA WILSON		
Katie Hannah Wilson		2021-11-08
Kirstie Hall		2018-10-01
Philip Scott Atkinson		2024-10-23
STEVE ALDRED		

THE EXODUS PROJECT

England & Wales - Charity number 1118191

Accounts

Charity Registration No. 1118191
Company Number. 5936412 (England and Wales)

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025

THE EXODUS PROJECT
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025

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THE EXODUS PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025

Full name:	THE EXODUS PROJECT
Registered charity number:	1118191
Registered company number:	5936412
Registered office & principal address:	Jenny's Field 16b Main Street South Hiendley Barnsley
Trustees & Directors:	Steven Aldred Brian Cooper Kirstie Hall Ian Jackson Christine Thompson Janet Wilson Katie Wilson Philip Atkinson (appointed October 2024)
Chairperson:	Janet Wilson
Company Secretary:	Martin Sawdon
Bankers:	The Co-operative Bank plc Business Direct P O Box 250 WN8 6WT TSB Bank plc Market Hill Barnsley S70 2PP
Independent Examiner:	Stephanie Tolson Community Accountant Barnsley CVS 23 Queens Road Barnsley S71 1AN

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025

Structure, governance and management

The Exodus Project is a company limited by guarantee and a registered charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association, dated September 2006. The charity, however, has been in operation since 2001. Upon creation of the limited company, ongoing operations, assets and liabilities of the former Exodus Project charity (registered charity number 1092985) were transferred to the new charitable company. The former charity was subsequently wound up and deregistered with the Charity Commission.

The charitable company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The trustees are responsible for the affairs of the charity and have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The Board of Trustees is known as the Management Committee. The Management Committee seeks to ensure that its members cover a broad skills mix relevant to the needs and aims of the charity, its administration and financial oversight. Its members are broadly represented from various professional backgrounds and include members with finance and business expertise. However, the Management Committee continues to look for new members to enhance this skills mix.

Trustee training and induction

All current trustees were familiar with the practical work of the charity before their appointment. However, all trustees also receive regular briefings to enhance their knowledge of the charity, the context in which it operates and their roles and responsibilities as trustees.

Related parties

The charity has a trading subsidiary, The Exodus Project Trading Limited (registered company number 06281510), which is a wholly owned subsidiary of The Exodus Project. The company commenced trading in April 2014, the principle activity is the running of charity shops, selling items donated from the public. All profits are gift-aided to the charity.

Risk management

The Management Committee delegates to the officers of the charity the task of reviewing the major risks to which the charity is exposed, having regard to its size and current scale of operations. Where appropriate, systems or procedures have been established to mitigate the risks. These risks and procedures are regularly reviewed and updated at the quarterly Management Committee meetings.

Organisation structure

The charity has a Management Committee of up to 12 members who meet quarterly and are responsible for the strategic direction of the charity. Members are from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the charity's services rests with the General Manager who reports regularly to the Management Committee. The General Manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. He is also responsible for ensuring the day to day supervision of the staff team, including volunteers, and also for ensuring that the team continues to develop skills and working practices in line with good practice and a culture of continuous improvement.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Charitable aims and objectives

The Objects of the charity are to help and educate children and young people living in the area of benefit and surrounding area through their educational and leisure time activities, so as to develop their physical, mental and spiritual capacities, so that they may grow to maturity as individuals and members of society and their conditions and quality of life may be improved.

Public benefit statement

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Annual report of activities, achievements and performance during the year

A Royal Visit

As if our awards in recent years were not enough, we were this past year honoured by a Royal Visit. His Royal Highness the Duke of Edinburgh came to Exodus in October and gave some very encouraging feedback. The Lord Lieutenancy of South Yorkshire, who plan such things, have been so impressed with our work over the years that they chose us among hundreds of local charities for such an honour. Staff and volunteers were briefed for the event, which involved the Duke wandering around Jenny's Field observing the children doing the kinds of activities we do in our activity clubs and camps. We needn't have bothered with the briefing because Prince Edward spent most of his time chatting to the children and young people. Why wouldn't he? He is of course very familiar and easy in this role as the Patron of the Duke of Edinburgh Awards for young people. The day itself gave everyone at Exodus a real boost, because again it showed us how others outside the organisation view and evaluate our work and track record. We wrote to many supporters and funders to come and share the day with us, because as we always say, without them none of it would be possible and they deserve to share in our success and recognition.

Our Core Work

Our core work remains as ever and can be summed up as follows:

1. The core of our work remains the mid-week activity clubs, 14 in total over the period, all over Barnsley/Wakefield. Since the pandemic there have been several changes in the locations for our activity clubs. This has arisen because our relationship with local schools has changed dramatically. In the past we were welcomed into schools to promote our clubs when numbers naturally fell in our activity clubs. One 15-minute school assembly would usually be sufficient to attract new members and that would sustain us until the next cohort moved up to our Rock Solid youth groups. These days, schools are very reluctant to permit us to do these assemblies and even when they do, we don't get the administrative support necessary to enable new members to start. Furthermore, over the years, schools have made excellent venues for our activities but from September, not one of our venues will be in a school because their letting and management arrangements don't seem to permit access to after school activities run by external organisations. Next year, we will be reporting on our 25th anniversary celebrations. Over these years we have enjoyed excellent relationships with very many schools in the Borough of Barnsley. They used to invite us to do assemblies, even when we didn't need to promote our clubs. They appreciated the energy and entertainment we brought to the presentations. Today, we no longer enjoy partnerships like this with schools and it's hard to understand why. The 16 clubs we hope to have established from September will operate from our own premises, Church halls or community centres. Our newest club established this year at

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Kinsley/Fitzwilliam in Wakefield Local Authority, has brought with it an excellent community partnership with our friends at the Red Roof Community Centre where the club takes place.

2. Because our work is focused on relationship building with local children and young people, the second aspect of our model involves them coming in their individual groups, to our activity centre for weekend camps. Again, we involve them in fun activities but the weekend camps are a chance to build on the trusting relationships we establish in the clubs. The kids are alongside trusted adults, who they regard as friends and even a second family in some cases. The investment made in our activity centre (Jenny's Field) in 2022/23, is being put to great use and the camps and activities there are as popular as ever. The flexibility of the rooms and spaces has enabled more imaginative games and activities, keeping the camps fresh, entertaining and educational for all the children who come.

3. The third aspect of our unique model involves home visits, which historically have taken place the night before an activity club. Last year we reported on the changes we have made to these visits which now take place half termly, enabling us to take on more effective partnerships with parents and carers, in a more "targeted" way. What we mean by this is that not all parents on the home visiting rounds engaged with the team, which perhaps reflected a lack of need. Those that did, were more likely to be the ones who needed emotional and practical support. For this to be more impactful than just a doorstep visit could achieve, we have started family clubs, for those parents who want to come and participate together in educational and leisure activities. In the period of this report, these clubs have been piloted following a successful funding application. Their popularity and success has been such that in September we are introducing them in all the areas we work. The model will be that each area will start with a family club from 3.15pm to 4.45pm (after school), followed by a Kidz Klub from 5pm to 6.30pm and then a Rock Solid Youth Group from 7pm to 8.30pm. This model will enable families that need and want additional help, to come alongside other families and our staff and volunteers for mutual support and friendship. In addition, we have also piloted family camps, which have been very popular, especially during the school holidays. We will have more stories and activities to explain in next year's annual report.

4. The fourth aspect of our model involves community partnerships. This involves supporting other groups, dedicated to improving their communities, with galas, clean up campaigns and "love where you live" initiatives. Since the development of our premises in 2022/23, we have been keen to expand the use of Jenny's Field for the benefit of the wider community. In recent times we have welcomed two committee groups to hold their annual gala events at Jenny's Field – The South Hiendley Scarecrow Festival and the South Hiendley Gala. These events have attracted hundreds of local residents to Jenny's Field and served more than one purpose. Firstly, they have brought the community together for a day of fun activities and friendship building. Secondly, it has raised the profile of Exodus locally. Even though we have been operating for 25 years and in South Hiendley for 14 years, there are many people locally who still don't know about our work and reputation. Community partnerships like this are a great way to redress that.

"Thank you to The Exodus Project for hosting again and providing a fantastic venue, staff, activities and facilities to enable us to have a well organised and enjoyable day."

Sentiments like this are sent all the time through Social Media platforms that encourage and affirm us. Partnership is at the core of what we aim to do. In addition, we have continued to support community gala events around the Town, focusing mainly on areas where we run our activity clubs.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

5. The most rewarding aspect of our model is the volunteer development programme we have established. So many of our 80+ volunteers are young people who have come through our activity programmes. We can do no better than repeat our sentiments from last year, because it continues to be the case that we have a “production line” of home grown volunteers coming from our activity clubs year after year. So keen are they to remain involved when they leave our youth groups, they volunteer their time and skills to help in the younger age activity clubs where once they were members and beneficiaries. It really is an “everybody wins” scenario. This year we have once again attracted so many young people into volunteering and with the development of our retail operations, we now have a range of volunteering opportunities to offer. As well as the clubs, camps and home visits, our investment in young people extends to equipping them for the world of work or higher education, by offering volunteer experiences accompanied by mentoring and support from trusted adults.

6. Finally we have continued during the period of this report to support the most vulnerable families with whom we have a relationship, by providing weekly food parcels. Healthy lifestyles has been a key theme for our family clubs and camps and we are grateful for the continued support of Morrisons in providing food for our activities and camps, as well as for the families who need that little bit of extra support.

Property

Exodus now have 4 properties under its ownership, management or control. Jenny's Field in South Hiendley is our headquarters and under our ownership. In addition, we have another former Methodist Church under our management, which is based in the village of Cudworth. (Connecting Cudworth) These premises are used for various purposes, including the site of one of our three charity shops. It is also used by various other community groups for their activities. We have Scouts, Majorettes, Age UK, Children's Groups and many others who benefit from these facilities which we manage and coordinate. The site is a much loved and well used facility by many in the village, including the Local Authority, who hold regular events of their own, facilitated by Exodus. Our two other sites are both charity shops, one based in Barnsley Town Centre and the other in the Town of Hemsworth, part of Wakefield Local Authority. This latter site is our newest venture, developed in the period of this report, to help us retail the mountain of donations we receive, that our other outlets could not keep pace with. The location was strategic, in that we wanted to raise awareness of our work in Wakefield, where our newest clubs are based, given that our work has been almost exclusively Barnsley focused to date. Our shops are governed separately through a trading arm called The Exodus Project Trading Ltd. However, all profits are donated to the charity and the staff and volunteers are very much part of the Exodus family.

Funding and Fundraising

In every year that Exodus has operated, Trust and Foundation giving has been easily the biggest source of income. The year gone by is no different, but gradually we are developing other sources to help us to be more self sustaining in the future. Charity shop income continues to grow but is nowhere near its full potential yet. What is never in doubt are the levels of donations of saleable items. Local people recognise that our charity is helping local children and we seem to be the charity of choice when it comes to bringing in unwanted items for sale. We are literally overwhelmed. We are working hard to consider how we can best turn this blessing into hard cash to sustain our work. Continuing to develop more shops might be an option but we might be in danger of over-reaching and getting distracted from our core aims. Trustees and management are closely monitoring the retail operations and exploring our options going forward.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Another new and developing source of income is lettings and the provision of services. Both Jenny's Field and Connecting Cudworth, have excellent facilities and we have been attracting rental income from both, without any concerted efforts. In the year ahead we will be dedicating a significant portion of one staff member's time to developing this source of income. In addition, we have amassed many other resources over the years including inflatables, vehicles, games equipment and of course, volunteers. We will be exploring how we can grow income sources through the provision of services, using some of these resources.

Our "Footsteps" scheme continues to attract individual and corporate sponsors through a monthly giving programme. This still has much more potential and we continue to seek ways to market it more effectively. This will be another focus of the dedicated staff member in the next 12 months. Her aim is to grow business sponsorship, as well as attract grants from trusts and foundations, community improvement and development programmes, and create imaginative fundraising ideas using new AI and digital media platforms.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered, or in the event of winding up. Additionally, now that the charity owns its own building, a provision is needed for unexpected maintenance and replacement costs in relation to the building.

Our policy is to work towards accumulating a contingency fund to cover unexpected essential maintenance costs, redundancy and other costs in the event of winding up, together with a provision for 3 months running costs. This will give the charity stability to continue activities in the future. A provision is also needed for future salaries costs, due to the short term nature of the funding. Based on current expenditure, 3 months running costs is estimated to be £69,000.

At the year-end unrestricted funds stand at £56,503 which includes a salaries cost provision of £20,000. This is in the region of the desired level of reserves.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Financial Review

The financial statements are set out in pages 11 to 23.

In common with other charities of a similar size and nature, the charity has limited resources and its ongoing operations are currently dependent on short-term funding from grant providers, together with financial support and fundraising from corporate and individual donors.

During the year, the charity generated incoming resources of £305,095 (2024: £534,909). The decrease in income was a result of reduced grants and fundraising for the major capital project at Jenny's Field as the project is now complete.

The trustees remain extremely grateful for the generosity of all of our grant providers (detailed in on pages 17 and 18 of the accounts), our personal and corporate donors and other supporters of the charity. In addition to grant providers, the charity has received over 5,600 volunteer hours during the period.

Total expenditure during the year was £386,947, resulting in a deficit for the year of £81,852. The deficit is due to reduced grant and donation income and the remaining expenditure on the capital project.

The total funds at the year-end, including Fixed Assets, stand at £989,612 (2024: £1,071,464).

The general unrestricted funds stand at £36,503 at the year end (2024: £41,672). In addition there is a sum of £20,000 designated as a provision for future salaries costs.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed _____ Dated: 19 August 2025
Janet Wilson, Chair/ Director

THE EXODUS PROJECT
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity, which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being an Associate Member of the Chartered Institute of Management Accountants.

Basis of independent examiner's report

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 19 August 2025

Stephanie Tolson, ACMA
Community Accountant
Barnsley CVS
23 Queens Road, Barnsley, S71 1AN

THE EXODUS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)

YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total Funds	2024
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	157,063	-	120,095	277,158	505,005
Income from charitable activities	2b	8,220	-	-	8,220	6,621
Income from other trading activities	2c	19,717	-	-	19,717	23,283
Investment income	2d	-	-	-	-	-
Total income		185,000	-	120,095	305,095	534,909
Expenditure						
Cost of raising funds	3a	22,730	-	3,419	26,149	17,068
Expenditure on charitable activities	3b	168,685	109,438	82,675	360,798	346,748
Other expenditure	3c	-	-	-	-	-
Total expenditure		191,415	109,438	86,094	386,947	363,816
Net income/expenditure for the year		(6,415)	(109,438)	34,001	(81,852)	171,093
Transfers between funds	13	1,246	28,630	(29,876)	-	-
Total funds brought forward		61,672	975,506	34,286	1,071,464	900,371
Total funds carried forward	12	56,503	894,698	38,411	989,612	1,071,464

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The designated funds are fixed assets held for the charity's own use.

The comparative figures for each fund are shown in notes to the accounts.

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	4	894,698	975,506
Total fixed assets		<u>894,698</u>	<u>975,506</u>
Current assets			
Debtors	5	25,142	23,694
Cash at bank and in hand		<u>84,895</u>	<u>79,668</u>
Total current assets		<u>110,037</u>	<u>103,362</u>
Current liabilities			
Creditors	6		
amounts falling due within one year		<u>(15,123)</u>	<u>(7,404)</u>
Net current assets		94,914	95,958
Net assets		<u>989,612</u>	<u>1,071,464</u>
Funds of the charity	12		
Unrestricted funds		56,503	61,672
Designated funds (Fixed Assets)		894,698	975,506
Restricted funds		38,411	34,286
Total funds		<u>989,612</u>	<u>1,071,464</u>

Exemption from audit

For the year ending 31 March 25 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____ Dated: 19 August 2025

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2025

	Total Funds 2025 £	Prior Year Funds 2024 £
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(81,852)	171,093
Adjustments for:		
Depreciation	109,438	108,469
Purchase of property and equipment	(28,630)	(398,688)
(Profit)/Loss on disposal of property and equipment	-	(10,000)
(increase)/decrease in debtors	(1,448)	4,603
increase/(decrease) in creditors	7,719	1,513
Net cash provided by (used in) operating activities	5,227	(123,010)
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	5,227	(123,010)
Cash and cash equivalents at the beginning of the reporting period	79,668	202,678
Cash and cash equivalents at the end of the reporting period	84,895	79,668
Cash in hand and at bank	84,895	79,668
Notice deposits	-	-
Total cash and cash equivalents	84,895	79,668

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

The Exodus Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Taxation

As a registered charity, The Exodus Project is exempt from corporation tax on income applied to its charitable activities.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

Fixed assets and depreciation

Fixed assets are stated at cost or valuation at the date of acquisition. Minor additions costing below £500 are not capitalised. Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. The rates applicable are:

Buidling improvements	- 7.5% on a straight line basis
Fixtures, Fittings & equipment	- 33.333% on a straight line basis
Motor Vehicles	- 10 to 20% on a straight line basis

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

2. Analysis of Income

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Donations	78,936	5,607	84,543	78,535	2,800	81,335
D Harrell Award	-	11,000	11,000	-	11,000	11,000
Gift of Profit from Trading Subsidiary	20,463	-	20,463	26,952	-	26,952
Gift Aid Credits	15,314	-	15,314	14,166	-	14,166
Revenue Grants (see page 17)	42,350	103,488	145,838	84,741	128,310	213,051
Capital Grants (see page 18)	-	-	-	-	158,501	158,501
	157,063	120,095	277,158	204,394	300,611	505,005
2b Charitable activities:						
Subscriptions	8,220	-	8,220	6,621	-	6,621
Other	-	-	-	-	-	-
	8,220	-	8,220	6,621	-	6,621
2c Other trading activities:						
Fundraising	5,697	-	5,697	4,823	-	4,823
Other Earned Income	14,020	-	14,020	8,460	-	8,460
Income on disposal of Assets (Designated)	-	-	-	10,000	-	10,000
	19,717	-	19,717	23,283	-	23,283
2d Investment income:						
Bank interest	-	-	-	-	-	-
	-	-	-	-	-	-
Total Income	185,000	120,095	305,095	234,298	300,611	534,909

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

Grants for Revenue expenditure

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
BMBC - Ward Alliance Grants	-	28,016	28,016	-	21,694	21,694
The Hedley Foundation	-	-	-	-	3,498	3,498
The Lauderdale Trust	-	15,618	15,618	-	15,618	15,618
The Tudor Trust	-	-	-	-	55,000	55,000
The Beatrice Laing Trust	-	-	-	-	5,000	5,000
Bernard Sunley grant	-	-	-	-	5,000	5,000
Denby D Lion	-	-	-	500	-	500
Cawthorne Methodist Church	-	-	-	100	-	100
Lord Barnby's Foundation	-	-	-	2,000	-	2,000
Ninetyfold Foundation	-	33,931	33,931	16,000	-	16,000
The Mcfarlane Foundation	-	-	-	25,000	-	25,000
The Renegade Foundation	-	-	-	2,500	-	2,500
Family & Social Welfare Trust	-	-	-	4,940	-	4,940
Albion Valves	2,500	-	2,500	2,500	-	2,500
The Barnabus Trust	-	-	-	2,000	-	2,000
Garfield Weston Foundation	-	-	-	-	20,000	20,000
S Yorkshire Community Foundation	-	-	-	8,251	-	8,251
South Heindley Parish Council	-	83	83	-	-	-
BCVS Family Hubs	-	25,840	25,840	-	-	-
The Freshgate Trust Foundation	-	-	-	2,000	-	2,000
The Archer Trust	4,000	-	4,000	-	-	-
St James's Place Charitable Foundation	-	-	-	-	2,500	2,500
The Dashlight Foundation	5,000	-	5,000	-	-	-
The Cutler's Company	2,000	-	2,000	-	-	-
The Harry Bottom Charitable Trust	1,600	-	1,600	1,600	-	1,600
The Masonic Charitable Foundation (MCF)	5,000	-	5,000	5,200	-	5,200
R Walker Charitable Trust	4,500	-	4,500	-	-	-
Norman Whiteley Trust	1,800	-	1,800	-	-	-
Charles & Elsie Sykes Trust	2,000	-	2,000	-	-	-
The Grace Trust	1,000	-	1,000	-	-	-
Sir B & Lady Schreier Foundation	2,000	-	2,000	-	-	-
The Michael Woodhead Charitable Trust	2,000	-	2,000	-	-	-
May Hearnshaw Charity	-	-	-	1,600	-	1,600
The Pat Newman Memorial Trust	1,500	-	1,500	1,500	-	1,500
Shaw Lands Trust	1,500	-	1,500	1,350	-	1,350
Souter Charitable Trust	2,000	-	2,000	3,000	-	3,000
The Anchor Foundation	-	-	-	3,200	-	3,200
The Dransfield Foundation	1,600	-	1,600	-	-	-
The James Neill Trust Fund	1,600	-	1,600	1,500	-	1,500
The Marsh Christian Trust	750	-	750	-	-	-
	42,350	103,488	145,838	84,741	128,310	213,051

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

Grants & Gifts for Capital Project

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Aeseal Plc grant	-	-	-	-	50,000	50,000
The Joseph Rank Trust	-	-	-	-	50,000	50,000
Julie Kenney grant	-	-	-	-	25,000	25,000
Wakefield MBC local grant programme	-	-	-	-	13,501	13,501
The Dashlight Foundation	-	-	-	-	20,000	20,000
	-	-	-	-	158,501	158,501

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

3. Analysis of Expenditure

	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
3a Cost of Raising funds:						
Salaries cost	22,608	3,419	26,027	15,211	1,710	16,921
General fundraising costs	122	-	122	147	-	147
	22,730	3,419	26,149	15,358	1,710	17,068
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	79,257	52,291	131,548	119,162	32,444	151,606
Trips and weekends	1,685	281	1,966	3,404	507	3,911
Activities	7,073	3,668	10,741	3,028	649	3,677
Venue hire	1,630	6,130	7,760	2,720	-	2,720
Prizes	858	2,638	3,496	1,171	51	1,222
Transport	3,820	1,712	5,532	7,772	227	7,999
Clothing & uniform	1,093	-	1,093	-	-	-
Premises overheads & equipment	2,302	1,315	3,617	4,018	-	4,018
Property Maintenance	1,129	-	1,129	1,874	6,950	8,824
Insurance	7,102	-	7,102	6,053	-	6,053
Utilities & cleaning	4,207	335	4,542	3,818	200	4,018
Training	350	-	350	3,160	-	3,160
Resources	923	85	1,008	432	1,500	1,932
Admin & office expenses	3,362	123	3,485	2,761	110	2,871
Volunteer & staff expenses	813	56	869	298	-	298
Depreciation (Designated Funds)	109,438	-	109,438	108,469	-	108,469
Miscellaneous & other expenses	3,071	364	3,435	679	-	679
	228,113	68,998	297,111	268,819	42,638	311,457
<u>Support Costs:</u>						
Salaries cost (admin & management)	48,510	13,677	62,187	30,752	3,339	34,091
Accountancy fee	1,500	-	1,500	1,200	-	1,200
	50,010	13,677	63,687	31,952	3,339	35,291
Total Cost of Charitable Activities	278,123	82,675	360,798	300,771	45,977	346,748
3c Other expenditure						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Expenditure	300,853	86,094	386,947	316,129	47,687	363,816

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Motor Vehicles £	Computers & Equipment £	Total £
Cost					
as @ 01-Apr-2024	140,000	1,113,802	147,713	125,257	1,526,772
Additions	-	8,559	17,882	2,189	28,630
Disposals	-	-	-	-	-
as @ 31-Mar-2025	<u>140,000</u>	<u>1,122,361</u>	<u>165,595</u>	<u>127,446</u>	<u>1,555,402</u>
Depreciation					
as @ 01-Apr-2024	-	353,805	79,029	118,432	551,266
Disposals	-	-	-	-	-
Charge this period	-	84,177	20,747	4,514	109,438
as @ 31-Mar-2025	<u>-</u>	<u>437,982</u>	<u>99,776</u>	<u>122,946</u>	<u>660,704</u>
Net Book Value					
as @ 31-Mar-2025	<u>140,000</u>	<u>684,379</u>	<u>65,819</u>	<u>4,500</u>	<u>894,698</u>
as @ 31-Mar-2024	<u>140,000</u>	<u>759,997</u>	<u>68,684</u>	<u>6,825</u>	<u>975,506</u>

5. Debtors

	2025 £	2024 £
Amounts due from trading subsidiary	24,140	21,977
Other debtors & prepayments	1,002	1,717
	<u>25,142</u>	<u>23,694</u>

6. Creditors

	2025 £	2024 £
Accruals	9,528	1,548
PAYE liability	4,602	4,969
Pension liability	993	887
	<u>15,123</u>	<u>7,404</u>

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

7. Staff costs and numbers

	2025	2024
	£	£
Salaries Cost	213,218	196,906
Employer Pension Contribution	6,544	5,712
	<u>219,762</u>	<u>202,618</u>

No employee received emoluments of more than £60,000.
The average number of employees during the year was 9 (2024: 7).

8. Analysis of net assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
31/03/2025				
Fixed assets	-	894,698	-	894,698
Current assets	71,626	-	38,411	110,037
Current liabilities	(15,123)	-	-	(15,123)
	<u>56,503</u>	<u>894,698</u>	<u>38,411</u>	<u>989,612</u>
31/03/2024				
Fixed assets	-	975,506	-	975,506
Current assets	69,076	-	34,286	103,362
Current liabilities	(7,404)	-	-	(7,404)
	<u>61,672</u>	<u>975,506</u>	<u>34,286</u>	<u>1,071,464</u>

9. Trustees' remuneration, benefits and expenses

No trustee received any remuneration during this or the previous financial year, or had any personal interest in any contract or transaction entered into by the charity.

10. Related party transactions

Donations receivable from The Exodus Project Trading Limited to the value of £20,463 (2024: £26,952).

There were no other related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £1,500 (2024: £1,200).

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Unrestricted Fund	41,672	185,000	(191,415)	1,246	36,503
Provision for Salaries Costs	20,000	-	-	-	20,000
	61,672	185,000	(191,415)	1,246	56,503
Designated funds					
Fixed Assets	975,506	-	(109,438)	28,630	894,698
	975,506	-	(109,438)	28,630	894,698
Restricted funds					
BMBC Ward Alliance Cudworth & Brierley	-	11,467	(11,402)	-	65
BMBC Ward Alliance Darfield	-	476	(476)	-	-
BMBC central area Family work	-	14,501	(10,586)	-	3,915
BMBC central area Trips	-	823	(823)	-	-
D Harrell Award	348	11,000	(11,348)	-	-
PCC St Lukes grant	-	2,500	(1,081)	-	1,419
Lauderdale Trust	4,069	31,549	(23,148)	-	12,470
BMBC Ward Alliance Brierley	-	750	-	-	750
Bcvs Family Hubs first grant	-	14,025	(11,773)	-	2,252
Bcvs Family Hubs second grant	-	11,815	(2,066)	-	9,749
Ninety Fold Foundation Christmas gifts	-	3,106	(3,106)	-	-
Ninety Fold Foundation Family work	-	18,000	(10,209)	-	7,791
South Heindley Parish Council	-	83	(76)	(7)	-
Tudor Trust	17,882	-	-	(17,882)	-
Jenny's Field Capital Project	11,987	-	-	(11,987)	-
	34,286	120,095	(86,094)	(29,876)	38,411
TOTAL FUNDS	1,071,464	305,095	(386,947)	-	989,612

13. Fund Transfers

In accordance with the fixed asset policy, the following funds were transferred to the designated Fixed Asset Fund for the purchase of fixed assets (a total amount of £28,630):

- Funds for the Capital Project for the development of Jenny's Field - £8,559
- Funds to cover the purchase of a new vehicle - £17,882
- Funds for the purchase of a gas water heater and blinds - £2,189

Other Fund Transfers:

- Movement of funds from restricted funds to general funds due to closures of grants - £7
- Movement of funds from building funds to general funds due to closures of grants - £3,428

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

14. Restricted Funds

- BMBC: Area Council Grants – Funding from Barnsley Metropolitan Borough Council to provide activities for young people, the grants will contribute to the cost of salaries, activities and associated overheads.
- D Harrell Award – a regular donation to contribute to salaries costs of the charity.
- Lauderdale Trust – a grant to contribute to salaries costs.
- Tudor Trust – a grant to replace an older van.
- PCC St Lukes grant – a grant to contribute to room hire and activities.
- Bcvs Family Hubs – grants to contribute to salaries, venue hire, activities and core costs.
- Ninety Fold Foundation – Two grants, one to cover salaries and another for Christmas gifts.
- South Heindley Parish Council – a small grant to contribute to Jenny's Field running costs.
- Jenny's Field Capital Project - a major capital, project, for the development of the Activity Centre at Jenny's Field to facilitate camps for young people. Grants received in this and the previous financial year are listed on page 18 of the report and accounts.

THE EXODUS PROJECT

England & Wales - Charity number 1118191

Accounts

Charity Registration No. 1118191
Company Number. 5936412 (England and Wales)

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2024

THE EXODUS PROJECT
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2024

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THE EXODUS PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2024

Full name: THE EXODUS PROJECT

Registered charity number: 1118191

Registered company number: 5936412

Registered office & principal address: Jenny's Field
16b Main Street
South Hiendley
Barnsley

Trustees & Directors: Steven Aldred
Brian Cooper
Kirstie Hall
Ian Jackson
Christine Thompson
Janet Wilson
Katie Wilson

Chairperson: Janet Wilson

Company Secretary: Martin Sawdon

Bankers: The Co-operative Bank plc
Business Direct
P O Box 250
WN8 6WT

TSB Bank plc
Market Hill
Barnsley
S70 2PP

Independent Examiner: Stephanie Tolson
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Exodus Project is a company limited by guarantee and a registered charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association, dated September 2006. The charity, however, has been in operation since 2001. Upon creation of the limited company, ongoing operations, assets and liabilities of the former Exodus Project charity (registered charity number 1092985) were transferred to the new charitable company. The former charity was subsequently wound up and deregistered with the Charity Commission.

The charitable company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The trustees are responsible for the affairs of the charity and have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The Board of Trustees is known as the Management Committee. The Management Committee seeks to ensure that its members cover a broad skills mix relevant to the needs and aims of the charity, its administration and financial oversight. Its members are broadly represented from various professional backgrounds and include members with finance and business expertise. However, the Management Committee continues to look for new members to enhance this skills mix.

Trustee training and induction

All current trustees were familiar with the practical work of the charity before their appointment. However, all trustees also receive regular briefings to enhance their knowledge of the charity, the context in which it operates and their roles and responsibilities as trustees.

Related parties

The charity has a trading subsidiary, The Exodus Project Trading Limited (registered company number 06281510), which is a wholly owned subsidiary of The Exodus Project. The company commenced trading in April 2014, the principle activity is the running of charity shops, selling items donated from the public. All profits are gift-aided to the charity.

Risk management

The Management Committee delegates to the officers of the charity the task of reviewing the major risks to which the charity is exposed, having regard to its size and current scale of operations. Where appropriate, systems or procedures have been established to mitigate the risks. These risks and procedures are regularly reviewed and updated at the quarterly Management Committee meetings.

Organisation structure

The charity has a Management Committee of up to 12 members who meet quarterly and are responsible for the strategic direction of the charity. Members are from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the charity's services rests with the General Manager who reports regularly to the Management Committee. The General Manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. He is also responsible for ensuring the day to day supervision of the staff team, including volunteers, and also for ensuring that the team continues to develop skills and working practices in line with good practice and a culture of continuous improvement.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Charitable aims and objectives

The Objects of the charity are to help and educate children and young people living in the area of benefit and surrounding area through their educational and leisure time activities, so as to develop their physical, mental and spiritual capacities, so that they may grow to maturity as individuals and members of society and their conditions and quality of life may be improved.

Public benefit statement

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Annual report of activities, achievements and performance during the year

The Kings Award for Voluntary Services

The headline for this year's annual report is that the awards just keep on coming. The King's Award for Voluntary Services is the highest award a charity can receive – a kind of MBE for the Charity as a whole. The award comes on the back of the MBE's for our Co-Founders in 2023 and our Weston Charity Award in 2021. We were visited once again by the Lord Lieutenant of South Yorkshire, Professor Dame Hilary Chapman, who made the presentation to long term Chair of Trustees, Janet Wilson, who has been with the Charity from the outset in 2,000. Once again the award generated much press attention, from which we have sought to promote the work of Exodus and generate additional support. Unquestionably, the highlight of the presentation was when six of our young volunteers, most of whom have made a long journey with Exodus from being club members, took centre stage and delivered a short speech to explain their journey and what Exodus has meant to them. Many who attended commented on their bravery in speaking to a large crowd, but mostly the moving stories they told were the main inspiration. It remains the case that young volunteers come through the club ranks and continue their journey with us into their late teens and sometimes early 20's. It is these relationships that summarise the goals of the charity. Getting children and young people off the streets and into meaningful activities is the easy part. Building lasting relationships is what's important and makes such a difference when it comes to promoting positive lifestyle choices and growing aspirations.

Our Core Work

Our core work remains as ever and can be summed up as follows:

1. The core of our work remains the mid-week activity clubs, 14 in total, all over Barnsley/Wakefield. We reported last time the change in age ranges we have traditionally targeted. Historically we have provided clubs and activities for 8 -11's in Primary School, who then progress to our youth clubs for 11-15's in Senior School. In the period of this report, we have changed the age for Kidz Klub so that children can start aged 7. At the other end of the age scale, children in year 6 in Primary School are being invited early to the Rock Solid Youth Groups. The thinking here is that children in the second half of year 6 (especially girls) drop off in terms of attendance and we may end up losing them for Rock Solid. Our hope is that inviting them up early to be alongside older young people, will encourage them to sustain their involvement with us as they progress to Senior School. Our early evaluation is that this has been impactful in respect of increasing Rock Solid membership and retaining young people towards the end of the Kidz Klub membership. We will only know the full impact of this change in the next couple of years.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

2. Because our work is focused on relationship building with local children and young people, the second aspect of our model involves them coming in their individual groups, to our activity centre for weekend camps. Again, we involve them in fun activities but the weekend camps are a chance to build on the trusting relationships we establish in the clubs. The kids are alongside trusted adults, who they regard as friends and even a second family in some cases. The first full camps after the completion of our building project have been very well received and the new activity spaces, which double up as sleeping spaces, have been very well received by both children and volunteers.

3. The third aspect of our unique model involves home visits, which take place usually the night before an activity club. These are informal "doorstep chats" and involve taking a promotional flyer to their homes but crucially enable us to be accountable to parents and carers and explain our activities. Over the years we have been able to support the wider family in many different ways, both practically, emotionally and financially. Last year we reported that we are in the process of reviewing this aspect of our unique model. In the interests of "continuous improvement" we have been exploring more effective ways of coming alongside the parents and carers and wider family. In the period of this report we have moved from weekly visits to half-termly visits, taking a flyer of activities and events for the term ahead. The visits continue to give us a presence on the door step of the families we support, and help us to understand the wider family challenges so we can support where necessary. To supplement the wider family support, we have done more "invitation" activities this year. This is where we invite parents and carers to clubs to see the activities and participate where they feel inclined. The story of Leo's mum* (name changed) demonstrates the impact:

Leo started one of our Kidz Klub groups a few months ago. His older siblings have been coming for 3 years and he has been looking forward to starting when he reached his 7th birthday. His mum was a bit apprehensive because he has some challenging behaviours and wondered if that might prevent him from joining the group with his sisters. Sure enough, he took a few weeks to settle into the routines but with the support and encouragement of our staff and volunteers he is now a regular member, and he makes a great contribution each week. His involvement now has prompted his mum to share her pressures at home and recently she spent the whole club session opening up to one of our experienced staff, while the volunteers lead the activity club. It gave us the opportunity to start to build a friendship with the wider family, something that has been the hall mark of our work for 24 years.

We are aiming to build further on Family Support Work in the year ahead following a successful funding bid. The aim is to provide peer support and other activities to reach the wider family and come alongside single parents in particular.

4. The fourth aspect of our model involves community partnerships. This involves supporting other groups, dedicated to improving their communities, with galas, clean up campaigns and "love where you live" initiatives. Over our 24 years we have amassed many resources and we are committed to supporting less well-resourced groups, who share similar aims. As well as use of our physical resources (play equipment, vehicles, etc...) we supply volunteers to support such events. As paragraph 5 explains, we have a track record for recruiting and developing young people as junior leaders. Over the years they have made a tremendous impact on their communities, with our support and guidance. In addition to the partnerships described above, we seek to build relationships with elderly person's accommodations throughout the borough. Sheltered housing projects have welcomed our groups in to do presentations and build trust between the generations. This is particularly important in areas where such trust has been eroded over the years. The effects of social and economic disadvantage run deep and the fracture of inter-generational relationships is a very unwelcome outcome.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

We want to play our part in mitigating that. This message came though recently, highlighting how much the visits are valued:

"Last Christmas the children from your charity came to Highgrove Care Home to visit and sing Christmas Carols and songs with our residents. The residents really enjoyed themselves and we would like you to come again to perform during the festive season. We will work around your availability but we would really like to see you all again."

Feedback like this has been received from so many community groups who value our partnership with them, from the Scarecrow Festival Committee in South Hiendley, to the Worsbrough Common Community Association and Friends of Locke Park.

5. The most rewarding aspect of our model is the volunteer development programme we have established. So many of our 80+ volunteers are young people who have come through our activity programmes. So keen are they to remain involved when they leave our youth groups, they volunteer their time and skills to help in the younger age activity clubs where once they were members and beneficiaries. It really is an "everybody wins" scenario. This year we have once again attracted so many young people into volunteering and with the development of our retail operations, we now have a range of volunteering opportunities to offer. As well as the clubs, camps and home visits, our investment in young people extends to equipping them for the world of work or higher education, by offering volunteer experiences accompanied by mentoring and support from trusted adults.

6. Finally we have continued during the period of this report to support the most vulnerable families with whom we have a relationship, by providing weekly food parcels. This is another aspect of our work though that has been under review. Morrisons continue to provide us with a weekly collection of dried and tinned goods, which we use on our camps but also to distribute to needy families. We no longer collect fresh produce for M&S and Aldi, mainly because the collection and delivery logistics are prohibitive.

Jenny's Field Developments

Jenny's Field is the name we give to our Headquarters and is the venue for our activity camps and some of our activity clubs. Following an £800,000 capital project that we reported on last year, Jenny's field is set up for the next 25 years. The improvements to our facilities have been very well received by our beneficiaries. Even though we continue to use pop up tents for the sleeping accommodation, the increased leisure spaces have made the flexibility of use so much better. Furthermore, the new facilities are being used to generate income from paying groups who come for training, team building and meetings. As we have explained to the 20+ Trusts and Foundations who helped us achieve our goal, not only has their generosity helped to improve the facilities for the vulnerable children and young people who come on camps, but they have positioned us for greater self-sufficiency and independence. Everyone who visits Jenny's Field goes away inspired and encouraged, especially when they see the activities in full flow.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Funding and Fundraising

As in previous years, it remains the case that the majority of our income is from Trusts and Foundations and this year, as in previous ones, we have attracted some new ones to supplement the many who have been alongside us for years. Quite simply, they are our lifeline. Since the majority of them do not commit to repeat annual donations, it is important that we don't become overly dependent on 2 or 3 of the larger ones. We are constantly seeking the partnership and support of newly registered trusts and foundations that share our aims. Shared aims is the key here. There are thousands of Trusts and Foundations in Britain alone. All have their own specific areas of interest. Fortunately for Exodus, many of them like to support work among children and young people, especially those growing up in less advantaged communities and who may experience inequality of opportunity. The Trustees of Exodus want to affirm the kindness and philanthropy of those who set up such foundations with the aim of supporting society's most vulnerable people.

Now firmly in second place and growing, when it comes to income sources, is retail income. Following some early challenges with the premises we were renting, we are now becoming established on the two sites from which we currently operate – Barnsley Town Centre and Cudworth. On the subject of Charity Shop retail, what has never been uncertain is that our supporters will keep us supplied with saleable items. What marks our charity shops out as unique, is that we sell almost anything, and we are prepared to collect donated items in our van. We continue to build a solid reputation for excellent customer service and the fact that the proceeds help a very local charity, seems to inspire even greater support. We continue to seek creative and imaginative ways to secure the income to sustain and build on our work.

As well as income generation from hiring spaces at Jenny's Field (see above), we are also able to generate funds by letting the community hall at Cudworth Methodist Church, where we run our second charity shop. Our friends within the Methodist Circuit continue to partner with us for delivering community services among the local young people and wider community. Our "Footsteps" scheme continues to attract individual and corporate sponsors through a monthly giving programme. This still has much more potential and we continue to seek ways to market it more effectively. We want to build on the profile and credibility that the recent awards have brought us to inspire others to get behind our work, because security of income remains a substantial challenge.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered, or in the event of winding up. Additionally, now that the charity owns its own building, a provision is needed for unexpected maintenance and replacement costs in relation to the building.

Our policy is to work towards accumulating a contingency fund to cover unexpected essential maintenance costs, redundancy and other costs in the event of winding up, together with a provision for 3 months running costs. This will give the charity stability to continue activities in the future. A provision is also needed for future salaries costs, due to the short term nature of the funding. Based on current expenditure, 3 months running costs is estimated to be £64,000.

At the year-end unrestricted funds stand at £61,672 which includes a salaries cost provision of £20,000. This is in the region of the desired level of reserves.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Financial Review

The financial statements are set out in pages 11 to 23.

In common with other charities of a similar size and nature, the charity has limited resources and its ongoing operations are currently dependent on short-term funding from grant providers, together with financial support and fundraising from corporate and individual donors.

During the year, the charity generated incoming resources of £534,909 (2023: £735,161). The decrease in income was a result of reduced grants and fundraising for the major capital project at Jenny's Field as the project is near completion.

The trustees remain extremely grateful for the generosity of all of our grant providers (detailed in on pages 17 and 18 of the accounts), our personal and corporate donors and other supporters of the charity.

Total expenditure during the year was £363,816, resulting in a surplus for the year of £171,093. The surplus is due to the fixed asset additions in relation to the capital project.

The total funds at the year-end, including Fixed Assets, stand at £1,071,464 (2023: £900,371).

The general unrestricted funds stand at £41,672 at the year end (2023: £9,332). In addition there is a sum of £20,000 designated as a provision for future salaries costs.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed Janet B. Wilson Dated: 22 October 2024
Janet Wilson, Chair/ Director

THE EXODUS PROJECT
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity, which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being an Associate Member of the Chartered Institute of Management Accountants.

Basis of independent examiner's report

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 22 October 2024

Stephanie Tolson, ACMA
Community Accountant
BCVS Services Limited
23 Queens Road, Barnsley, S71 1AN

THE EXODUS PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	2024 Total Funds	2023
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	204,394	-	300,611	505,005	711,076
Income from charitable activities	2b	6,621	-	-	6,621	6,297
Income from other trading activities	2c	13,283	10,000	-	23,283	17,788
Investment income	2d	-	-	-	-	-
Total income		<u>224,298</u>	<u>10,000</u>	<u>300,611</u>	<u>534,909</u>	<u>735,161</u>
Expenditure						
Cost of raising funds	3a	15,358	-	1,710	17,068	22,738
Expenditure on charitable activities	3b	192,302	108,469	45,977	346,748	307,953
Other expenditure	3c	-	-	-	-	-
Total expenditure		<u>207,660</u>	<u>108,469</u>	<u>47,687</u>	<u>363,816</u>	<u>330,691</u>
Net income/expenditure for the year		16,638	(98,469)	252,924	171,093	404,470
Transfers between funds	13	25,702	398,688	(424,390)	-	-
Total funds brought forward		19,332	675,287	205,752	900,371	495,901
Total funds carried forward	12	<u>61,672</u>	<u>975,506</u>	<u>34,286</u>	<u>1,071,464</u>	<u>900,371</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The designated funds are fixed assets held for the charity's own use.

The comparative figures for each fund are shown in notes to the accounts.

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	4	975,506		675,287	
Total fixed assets			975,506		675,287
Current assets					
Debtors	5	23,694		28,297	
Cash at bank and in hand		79,668		202,678	
Total current assets		103,362		230,975	
Current liabilities					
Creditors	6				
amounts falling due within one year		(7,404)		(5,891)	
Net current assets			95,958		225,084
Net assets			<u>1,071,464</u>		<u>900,371</u>
Funds of the charity	12				
Unrestricted funds			61,672		19,332
Designated funds (Fixed Assets)			975,506		675,287
Restricted funds			34,286		205,752
Total funds			<u>1,071,464</u>		<u>900,371</u>

Exemption from audit

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed Janet B. Wilson . Dated: 22 October 2024

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	£	£
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	171,093	404,470
Adjustments for:		
Depreciation	108,469	89,626
Purchase of property and equipment	(398,688)	(403,771)
(Profit)/Loss on disposal of property and equipment	(10,000)	-
(increase)/decrease in debtors	4,603	37,336
increase/(decrease) in creditors	1,513	(302)
Net cash provided by (used in) operating activities	(123,010)	127,359
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	(123,010)	127,359
Cash and cash equivalents at the beginning of the reporting period	202,678	75,319
Cash and cash equivalents at the end of the reporting period	79,668	202,678
Cash in hand and at bank	79,668	202,678
Notice deposits	-	-
Total cash and cash equivalents	79,668	202,678

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

The Exodus Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Taxation

As a registered charity, The Exodus Project is exempt from corporation tax on income applied to its charitable activities.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

Fixed assets and depreciation

Fixed assets are stated at cost or valuation at the date of acquisition. Minor additions costing below £500 are not capitalised. Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. The rates applicable are:

Building improvements	- 7.5% on a straight line basis
Fixtures, Fittings & equipment	- 33.333% on a straight line basis
Motor Vehicles	- 10 to 20% on a straight line basis

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

2. Analysis of Income

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Donations	78,535	2,800	81,335	71,284	2,000	73,284
D Harrell Award	-	11,000	11,000	-	12,000	12,000
Gift of Profit from Trading Subsidiary	26,952	-	26,952	62,387	-	62,387
Gift Aid Credits	14,166	-	14,166	14,678	-	14,678
Revenue Grants (see page 17)	84,741	128,310	213,051	42,850	22,977	65,827
Capital Grants (see page 18)	-	158,501	158,501	-	482,900	482,900
	<u>204,394</u>	<u>300,611</u>	<u>505,005</u>	<u>191,199</u>	<u>519,877</u>	<u>711,076</u>
2b Charitable activities:						
Subscriptions	6,621	-	6,621	5,320	-	5,320
Methodist Circuit Service Agreement	-	-	-	-	-	-
Other	-	-	-	977	-	977
	<u>6,621</u>	<u>-</u>	<u>6,621</u>	<u>6,297</u>	<u>-</u>	<u>6,297</u>
2c Other trading activities:						
Fundraising	4,823	-	4,823	7,953	-	7,953
Other Earned Income	8,460	-	8,460	9,835	-	9,835
Income on disposal of Assets (Designated)	10,000	-	10,000	-	-	-
	<u>23,283</u>	<u>-</u>	<u>23,283</u>	<u>17,788</u>	<u>-</u>	<u>17,788</u>
2d Investment income:						
Bank interest	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>234,298</u>	<u>300,611</u>	<u>534,909</u>	<u>215,284</u>	<u>519,877</u>	<u>735,161</u>

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

Grants for Revenue expenditure

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
BMBC - Ward Alliance Grants	-	21,694	21,694	-	14,230	14,230
The Hedley Foundation	-	3,498	3,498	-	-	-
The Lauderdale Trust	-	15,618	15,618	-	-	-
The Tudor Trust	-	55,000	55,000	-	-	-
The Beatrice Laing Trust	-	5,000	5,000	-	-	-
Bernard Sunley grant	-	5,000	5,000	-	-	-
Denby D Lion	500	-	500	-	-	-
Cawthorne Methodist Church	100	-	100	-	-	-
Lord Barnby's Foundation	2,000	-	2,000	-	-	-
Ninetyfold Foundation	16,000	-	16,000	-	-	-
The Mcfarlane Foundation	25,000	-	25,000	-	-	-
The Renegade Foundation	2,500	-	2,500	-	-	-
Family & Social Welfare Trust	4,940	-	4,940	-	-	-
Albion Valves	2,500	-	2,500	-	-	-
The Barnabus Trust	2,000	-	2,000	-	-	-
Garfield Weston Foundation	-	20,000	20,000	5,000	-	5,000
S Yorkshire Community Foundation	8,251	-	8,251	-	-	-
The Better Barnsley Bond	-	-	-	3,200	-	3,200
The Charles & Elsie Sykes Trust	-	-	-	2,000	-	2,000
The Freshgate Trust Foundation	2,000	-	2,000	-	-	-
The Percy Bilton Charity	-	-	-	-	5,247	5,247
St James's Place Charitable Foundation	-	2,500	2,500	-	-	-
The Frankie Foundation for Children	-	-	-	-	1,400	1,400
Ron Carbutt Trust Fund	-	-	-	-	500	500
The Harry Bottom Charitable Trust	1,600	-	1,600	2,800	-	2,800
The Masonic Charitable Foundation (MCF)	5,200	-	5,200	5,000	-	5,000
The George A Moor Foundation	-	-	-	1,500	-	1,500
Norman Whiteley Trust	-	-	-	1,600	-	1,600
The Batchworth Trust	-	-	-	5,000	-	5,000
The Grace Trust	-	-	-	750	-	750
Esh Construction Limited	-	-	-	9,600	-	9,600
David and Elizabeth Kerefoot Charitable Trust	-	-	-	500	-	500
The Michael Woodhead Charitable Trust	-	-	-	100	-	100
May Hearnshaw Charity	1,600	-	1,600	-	-	-
The Pat Newman Memorial Trust	1,500	-	1,500	-	-	-
Shaw Lands Trust	1,350	-	1,350	1,200	-	1,200
Souter Charitable Trust	3,000	-	3,000	-	-	-
The Anchor Foundation	3,200	-	3,200	-	-	-
The Dransfield Foundation	-	-	-	3,000	-	3,000
The James Neill Trust Fund	1,500	-	1,500	-	1,600	1,600
The Marsh Trust	-	-	-	600	-	600
Brightbox Libraries Project	-	-	-	1,000	-	1,000
	84,741	128,310	213,051	42,850	22,977	65,827

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

Grants & Gifts for Capital Project

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Aeseal Plc grant	-	50,000	50,000	-	-	-
The Joseph Rank Trust	-	50,000	50,000	-	-	-
Julie Kenney grant	-	25,000	25,000	-	-	-
Wakefield MBC local grant programme	-	13,501	13,501	-	-	-
FCC Communities Foundation	-	-	-	-	50,000	50,000
S Shaw	-	-	-	-	80,000	80,000
Garfield Weston Foundation	-	-	-	-	75,000	75,000
S Yorkshire Community Foundation	-	-	-	-	10,000	10,000
The Bernard Sunley Charitable Foundation	-	-	-	-	60,000	60,000
The P27 Trust	-	-	-	-	20,000	20,000
The Beatrice Laing Trust	-	-	-	-	35,000	35,000
The Tudor Trust	-	-	-	-	50,000	50,000
The Clothworkers' Foundation	-	-	-	-	50,000	50,000
The Dashlight Foundation	-	20,000	20,000	-	20,000	20,000
Open Gardens	-	-	-	-	5,000	5,000
Wakefield Diocese	-	-	-	-	6,400	6,400
Fitzwilliam Wentworth	-	-	-	-	1,000	1,000
The Graham & Susan Harris Charity	-	-	-	-	7,500	7,500
The Sir George Martin Trust	-	-	-	-	3,000	3,000
Albion Valves Uk Ltd	-	-	-	-	2,500	2,500
The Archer Trust	-	-	-	-	5,000	5,000
Other/anonymous	-	-	-	-	2,500	2,500
	-	158,501	158,501	-	482,900	482,900

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

3. Analysis of Expenditure

	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
3a Cost of Raising funds:						
Salaries cost	15,211	1,710	16,921	21,178	-	21,178
General fundraising costs	147	-	147	1,060	500	1,560
	15,358	1,710	17,068	22,238	500	22,738
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	119,162	32,444	151,606	106,205	34,506	140,711
Trips and weekends	3,404	507	3,911	1,347	891	2,238
Activities	3,028	649	3,677	2,552	556	3,108
Venue hire	2,720	-	2,720	2,635	-	2,635
Prizes	1,171	51	1,222	1,183	450	1,633
Transport	7,772	227	7,999	11,936	536	12,472
Clothing & uniform	-	-	-	588	-	588
Premises overheads & equipment	4,018	-	4,018	4,749	537	5,286
Property Maintenance	1,874	6,950	8,824	-	-	-
Insurance	6,053	-	6,053	3,422	-	3,422
Utilities & cleaning	3,818	200	4,018	4,421	350	4,771
Training	3,160	-	3,160	339	-	339
Resources	432	1,500	1,932	114	872	986
Admin & office expenses	2,761	110	2,871	3,310	406	3,716
Volunteer & staff expenses	298	-	298	735	803	1,538
Depreciation (Designated Funds)	108,469	-	108,469	89,626	-	89,626
Miscellaneous & other expenses	679	-	679	1,675	141	1,816
	268,819	42,638	311,457	234,837	40,048	274,885
<u>Support Costs:</u>						
Salaries cost (admin & management)	30,752	3,339	34,091	31,968	-	31,968
Accountancy fee	1,200	-	1,200	1,100	-	1,100
	31,952	3,339	35,291	33,068	-	33,068
Total Cost of Charitable Activities	300,771	45,977	346,748	267,905	40,048	307,953
3c Other expenditure						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Expenditure	316,129	47,687	363,816	290,143	40,548	330,691

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2024

4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Motor Vehicles £	Computers & Equipment £	Total £
Cost					
as @ 01-Apr-2023	140,000	788,716	98,234	116,134	1,143,084
Additions	-	325,086	74,479	9,123	408,688
Disposals	-	-	(25,000)	-	(25,000)
as @ 31-Mar-2024	<u>140,000</u>	<u>1,113,802</u>	<u>147,713</u>	<u>125,257</u>	<u>1,526,772</u>
Depreciation					
as @ 01-Apr-2023	-	270,270	86,859	110,668	467,797
Disposals	-	-	(25,000)	-	(25,000)
Charge this period	-	83,535	17,170	7,764	108,469
as @ 31-Mar-2024	<u>-</u>	<u>353,805</u>	<u>79,029</u>	<u>118,432</u>	<u>551,266</u>
Net Book Value					
as @ 31-Mar-2024	<u>140,000</u>	<u>759,997</u>	<u>68,684</u>	<u>6,825</u>	<u>975,506</u>
as @ 31-Mar-2023	<u>140,000</u>	<u>518,446</u>	<u>11,375</u>	<u>5,466</u>	<u>675,287</u>

5. Debtors

	2024 £	2023 £
Amounts due from trading subsidiary	21,977	25,925
Other debtors & prepayments	1,717	2,372
	<u>23,694</u>	<u>28,297</u>

6. Creditors

	2024 £	2023 £
Accruals	1,548	1,443
PAYE liability	4,969	4,448
NEST Pension liability	887	-
	<u>7,404</u>	<u>5,891</u>

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2024

7. Staff costs and numbers

	2024	2023
	£	£
Salaries Cost	196,906	185,831
Employer Pension Contribution	5,712	8,026
	<u>202,618</u>	<u>193,857</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 7 (2023: 8).

8. Analysis of net assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
31/03/2024				
Fixed assets	-	975,506	-	975,506
Current assets	69,076	-	34,286	103,362
Current liabilities	(7,404)	-	-	(7,404)
	<u>61,672</u>	<u>975,506</u>	<u>34,286</u>	<u>1,071,464</u>
31/03/2023				
Fixed assets	-	675,287	-	675,287
Current assets	25,223	-	205,752	230,975
Current liabilities	(5,891)	-	-	(5,891)
	<u>19,332</u>	<u>675,287</u>	<u>205,752</u>	<u>900,371</u>

9. Trustees' remuneration, benefits and expenses

No trustee received any remuneration during this or the previous financial year, or had any personal interest in any contract or transaction entered into by the charity.

10. Related party transactions

Donations receivable from The Exodus Project Trading Limited to the value of £26,952 (2023: £62,387).

There were no other related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £1,200 (2023: £1,100).

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Unrestricted Fund	9,332	224,298	(207,660)	15,702	41,672
Provision for Salaries Costs	10,000	-	-	10,000	20,000
	19,332	224,298	(207,660)	25,702	61,672
Designated funds					
Fixed Assets	675,287	10,000	(108,469)	398,688	975,506
	675,287	10,000	(108,469)	398,688	975,506
Restricted funds					
BMBC Ward Alliance Cudworth & Brierley	-	13,194	(14,536)	1,342	-
BMBC Ward Alliance Kingstone	-	1,500	(1,500)	-	-
BMBC Community Project grant	-	7,000	(6,950)	(50)	-
D Harrell Award	-	11,000	(10,652)	-	348
Hedley Foundation	-	3,498	-	(3,498)	-
Lauderdale Trust	-	15,618	(11,549)	-	4,069
The Percy Bilton Charity	4,722	-	-	(4,722)	-
St Jame's Place Foundation	-	2,500	(2,500)	-	-
Bernard Sunley Fund	-	5,000	-	(5,000)	-
Garfield Weston Fund	-	20,000	-	(20,000)	-
Beatrice Laing Fund	-	5,000	-	(5,000)	-
Tudor Trust	-	55,000	-	(37,118)	17,882
Jenny's Field Capital Project	201,030	161,301	-	(350,344)	11,987
	205,752	300,611	(47,687)	(424,390)	34,286
TOTAL FUNDS	900,371	534,909	(363,816)	-	1,071,464

13. Fund Transfers

In accordance with the fixed asset policy, the following funds were transferred to the designated Fixed Asset Fund for the purchase of fixed assets (a total amount of £398,688):

- Funds for the Capital Project for the development of Jenny's Field - £325,086
- Funds to cover the purchase of two new vehicles - £64,479
- Funds for the purchase of pedalos and canoes - £6,725
- Funds for the purchase of a shed - £2,398

Other Fund Transfers:

- Movement of funds from restricted funds to general funds due to closures of grants - £8,684
- Movement of funds from building funds to general funds due to closures of grants - £25,661
- Increase of the salary provision by £10,000 from the general unrestricted fund.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

14. Restricted Funds

- BMBC: Area Council Grants – Funding from Barnsley Metropolitan Borough Council to provide activities for young people, the grants will contribute to the cost of salaries, activities and associated overheads.
- St James's Place Charitable Foundation – a grant to contribute to salaries costs.
- D Harrell Award – a regular donation to contribute to salaries costs of the charity.
- The Percy Bilton Charity – a grant for equipment at Jenny's Field.
- Hedley Foundation – a grant to purchase canoes and a shed.
- Lauderdale Trust – a grant to contribute to salaries costs.
- Bernard Sunley Fund – a grant towards the purchase of a new van.
- Garfield Weston Fund – a grant towards the purchase of a new van.
- Beatrice Laing Fund - a grant towards the purchase of a new van.
- Tudor Trust – a grant to replace an older van.
- Jenny's Field Capital Project - a major capital, project, for the development of the Activity Centre at Jenny's Field to facilitate camps for young people. Grants received in this and the previous financial year are listed on page 18 of the report and accounts.

THE EXODUS PROJECT

England & Wales - Charity number 1118191

Accounts

Charity Registration No. 1118191
Company Number. 5936412 (England and Wales)

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2023

THE EXODUS PROJECT
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2023

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THE EXODUS PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

Full name: THE EXODUS PROJECT

Registered charity number: 1118191

Registered company number: 5936412

Registered office & principal address:
Jenny's Field
16b Main Street
South Hiendley
Barnsley

Trustees & Directors:
Steven Aldred
Brian Cooper
Kirstie Hall
Ian Jackson
Christine Thompson
Janet Wilson
Katie Wilson

Chairperson: Janet Wilson

Company Secretary: Martin Sawdon

Bankers:
The Co-operative Bank plc
Business Direct
P O Box 250
WN8 6WT

TSB Bank plc
Market Hill
Barnsley
S70 2PP

Independent Examiner:
Angela Hayes
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Exodus Project is a company limited by guarantee and a registered charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association, dated September 2006. The charity, however, has been in operation since 2001. Upon creation of the limited company, ongoing operations, assets and liabilities of the former Exodus Project charity (registered charity number 1092985) were transferred to the new charitable company. The former charity was subsequently wound up and deregistered with the Charity Commission.

The charitable company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The trustees are responsible for the affairs of the charity and have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The Board of Trustees is known as the Management Committee. The Management Committee seeks to ensure that its members cover a broad skills mix relevant to the needs and aims of the charity, its administration and financial oversight. Its members are broadly represented from various professional backgrounds and include members with finance and business expertise. However, the Management Committee continues to look for new members to enhance this skills mix.

Trustee training and induction

All current trustees were familiar with the practical work of the charity before their appointment. However, all trustees also receive regular briefings to enhance their knowledge of the charity, the context in which it operates and their roles and responsibilities as trustees.

Related parties

The charity has a trading subsidiary, The Exodus Project Trading Limited (registered company number 06281510), which is a wholly owned subsidiary of The Exodus Project. The company commenced trading in April 2014, the principle activity is the running of charity shops, selling items donated from the public. All profits are gift-aided to the charity.

Risk management

The Management Committee delegates to the officers of the charity the task of reviewing the major risks to which the charity is exposed, having regard to its size and current scale of operations. Where appropriate, systems or procedures have been established to mitigate the risks. These risks and procedures are regularly reviewed and updated at the quarterly Management Committee meetings.

Organisation structure

The charity has a Management Committee of up to 12 members who meet quarterly and are responsible for the strategic direction of the charity. Members are from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the charity's services rests with the Development Manager and Project Manager who report regularly to the Management Committee. The Development Manager and the Project Manager are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They are also responsible for the day to day supervision of the staff team, including volunteers, and also for ensuring that the team continues to develop skills and working practices in line with good practice.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Charitable aims and objectives

The Objects of the charity are to help and educate children and young people living in the area of benefit and surrounding area through their educational and leisure time activities, so as to develop their physical, mental and spiritual capacities, so that they may grow to maturity as individuals and members of society and their conditions and quality of life may be improved.

Public benefit statement

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Annual report of activities, achievements and performance during the year

An MBE for our Founders

The headline for this year's annual report can be nothing other than the award of an MBE in the King's Birthday Honours for each of our Founders – Jackie and Martin Sawdon. The Trustees, on behalf of all the staff and volunteers, not to mention the thousands of children and young people who have benefitted from the work of Exodus over our 23 years, extend their congratulations. The award comes on the back of our Weston Charity Award last year and is a recognition of Jackie and Martin personally, but of course the work of Exodus more broadly is what is being honoured. We have had so much press attention from this which we have sought to use to promote the work of Exodus and generate additional support. Unquestionably, this recognition has raised our profile and served to reassure those new to our work of our credibility and track record.

Exodus on the stage

This year saw a stage production depicting the work of Exodus and one story in particular from our history. A local playwright was so inspired by the work of Exodus and the story of one of our current staff members, who has grown up through our network of clubs and activities, that she wrote a play to tell the story. The play was performed over three nights in Barnsley Town Centre and received some very encouraging comments from the hundreds of people who attended. The cast was almost entirely made up of Exodus staff and volunteers and importantly, current members of our children's clubs played the part of Kidz Klub members. The play was directed by the Playwright herself – Sylvia Le Bretton. The feedback was affirming and encouraging and was another opportunity to raise our profile and we were again featured in the local press. The Lord Lieutenant – Dame Hilary Chapman, who is a great supporter of Exodus, was unable to make it but left the following comments after watching a recording of the play:

"I've just finished watching the second half – what a journey! How everyone has kept going through all that, really is something. Some of those stories, that aren't stories but real life, are harrowing but we all need to hear them, and keep hearing them as they kick us into action and keep us going. All of you, take a bow. A remarkable organisation, run by remarkable people, I'm proud to know you."

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Our Core Work

Our core work remains as ever and can be summed up as follows:

1. The core of our work remains the mid-week activity clubs, 16 in total, all over Barnsley/Wakefield. We have changed the age ranges in the period of this report. Historically we have provided clubs and activities for 8-11's in Primary School, who then progress to our youth clubs for 11-15's in Senior School. Recently we have changed the age for Kidz Klub so that children can start aged 7. At the other end of the age scale, children in year 6 in Primary School are being invited early to the Rock Solid Youth Groups. The thinking here is that children in the second half of year 6 (especially girls) drop off in terms of attendance and we may end up losing them for Rock Solid. Our hope is that inviting them up early to be alongside older young people, will encourage them to sustain their involvement with us as they progress to Senior School. It's too early to evaluate the impact of this but we are hopeful that club membership numbers will be strengthened as a result.
2. Because our work is focused on relationship building with local children and young people, the second aspect of our model involves them coming in their individual groups, to our activity centre for weekend camps. Again, we involve them in fun activities but the weekend camps are a chance to build on the trusting relationships we establish in the clubs. The kids are alongside trusted adults, who they regard as friends and even a second family in some cases. Full weekend camps have been limited in the period of this report due to the building works at Jenny's Field. (see below) We have continued to provide day camps for club members and the Junior Volunteers have continued to enjoy some sleepover camps.
3. The third aspect of our unique model involves home visits, which take place usually the night before an activity club. These are informal "doorstep chats" and involve taking a promotional flyer to their homes but crucially enable us to be accountable to parents and carers and explain our activities. Over the years we have been able to support the wider family in many different ways, both practically, emotionally and financially. Again, we are in the process of reviewing this aspect of our unique model. In the interests of "continuous improvement" we are investigating more effective ways of coming alongside the parents and carers and wider family. Inviting parents to some aspects of the activity clubs is one idea that is being trialled. We are looking into reducing the frequency of visits also, in order to give us time to build on family work in different and more effective ways. This will be a feature in next year's annual report.
4. The fourth aspect of our model involves community partnerships. This involves supporting other groups, dedicated to improving their communities, with galas, clean up campaigns and "love where you live" initiatives. Over our 23 years we have amassed many resources and we are committed to supporting less well-resourced groups, who share similar aims. As well as use of our physical resources (play equipment, vehicles, etc...) we supply volunteers to support such events. As paragraph 5 explains, we have a track record for recruiting and developing young people as junior leaders. Over the years they have made a tremendous impact on their communities, with our support and guidance. In addition to the partnerships described above, we seek to build relationships with elderly person's accommodations throughout the borough. Sheltered housing projects have welcomed our groups in to do presentations and build trust between the generations. This is particularly important in areas where such trust has been eroded over the years. The effects of social and economic disadvantage run deep and the fracture of inter-generational relationships is a very unwelcome outcome. We want to play our part in mitigating that.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

5. The most rewarding aspect of our model is the volunteer development programme we have established. So many of our 80+ volunteers are young people who have come through our activity programmes. So keen are they to remain involved when they leave our youth groups, they volunteer their time and skills to help in the younger age activity clubs where once they were members and beneficiaries. It really is an "everybody wins" scenario. This year we have once again attracted so many young people into volunteering and with the development of our retail operations, we now have a range of volunteering opportunities to offer. As well as the clubs, camps and home visits, our investment in young people extends to equipping them for the world of work or higher education, by offering volunteer experiences accompanied by mentoring and support from trusted adults.

6. We have continued during the period to support the most vulnerable families with whom we have a relationship, by providing weekly food parcels. This is another aspect of our work though that is under review. Given our commitment to retail operations to help fund the charity's work, it has been impractical to continue collecting food parcels on the scale we were. In addition, changes in the way the supermarkets allocate food has impacted our ability to continue in the way we were, particularly in distributing fresh goods. Morrisons continue to provide us with a weekly collection of dried and tinned goods, which we use on our camps but also to distribute to needy families.

Jenny's Field Developments

Jenny's Field is the name we give to our Headquarters and is the venue for our activity camps and some of our activity clubs.

As we reported last year, for many years we have been trying to develop Jenny's Field, to improve the leisure facilities, as well as the sleeping accommodation. Currently those on camp sleep in pop-up tents in one of two halls, which have to be set up and then packed away to make space to play. Our aim was to develop 4-person rooms (2 bunk beds in each) for the children to sleep in and keep their belongings rather than them cluttering the halls and other leisure spaces. We reported last year on a shortfall in funds, following a competitive tendering exercise. When the tenders came back, we were significantly short of our target to get all the aspirational works done. Desperate not to lose the grants already pledged, totalling over £500,000, we undertook a "value engineering" exercise to identify a worthwhile project that made use of the funds we had been awarded. In the end, the scheme we realised, which has recently been completed, probably amounted to a better use of the available space than our original plan, and it was cheaper! We still aspire to develop sleeping accommodation, but on reflection, this will be much more achievable and practical as a future "new build" project on spare land within Jenny's Field. Given that the work we *did* complete was improving the use of an unsuitable and very old part of the building, the community and leisure spaces we have created instead are much more flexible in their use, than the dormitory rooms would have been. Furthermore, at this stage in our development, the newly created spaces give us some income generation potential that the dormitory room would not have afforded.

In the end, we have improved a space that only had limited use for our purposes, by creating 6 rooms from one large room, as well as adding two toilets and some more storage space. Even though we still have to use pop up tents as sleeping accommodation, the new spaces enable much greater flexibility of use and they of course have entirely new fittings and decorations, future proofing the space for another 20+ years. We were also able to replace the worst parts of the roof over Jenny's Field that had been leaking for many years.

Needless to say, Trustees, staff and volunteers wish to express their sincere thanks to the 20+ Trusts and Foundations, businesses and individuals who made this project possible. We are immensely grateful.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Funding and Fundraising

As in previous years, it remains the case that the majority of our income is from Trusts and Foundations and this year, as in previous ones, we have attracted some new ones to supplement the many who have been alongside us for years. Quite simply, they are our lifeline. Since the majority of them do not commit to repeat annual donations, it is important that we don't become overly dependent on 2 or 3 of the larger ones. We are constantly seeking the partnership and support of newly registered trusts and foundations that share our aims. Shared aims is the key here. There are thousands of Trusts and Foundations in Britain alone. All have their own specific areas of interest. Fortunately for Exodus, many of them like to support work among children and young people, especially those growing up in less advantaged communities and who may experience inequality of opportunity. The Trustees of Exodus want to affirm the kindness and philanthropy of those who set up such foundations with the aim of supporting society's most vulnerable people.

Now firmly in second place and growing, when it comes to income sources, is retail income. This year has not been without challenges though. In the space of a month, we had to move out of our two shops into new premises and start retailing again with as little disruption as possible. Given our dependence now on retail as a means of keeping our charitable work going, every week lost without trading put us in peril. Our Town Centre shop is now on Market Street in Barnsley and although profits are not what they were at Cheapside, they are steadily improving but there is much more potential we can exploit. Our small Cudworth shop, where we have been for almost 10 years, remains in Cudworth but is no longer small. In January we took on another former Methodist Church that was closing, in the village of Cudworth. Again, our friends within the Circuit were happy to rent the premises to Exodus when they were unable to realise it's full value through a sale. Knowing our reputation for taking care of such premises and putting them to good community use, they were delighted to work in partnership with us again. The old Church is now the site of our Charity Shop but is so large, we are thrilled to be managing the premises for the benefit of other community groups. A very large hall space is being used by Scouts, dance groups, sports clubs, community meet ups and Local Authority lettings. All of this of course gives Exodus another potential source of income which we are gradually building on.

On the subject of Charity Shop retail again, what has never been uncertain is that our supporters will keep us supplied with saleable items. What marks our charity shops out as unique, is that we sell almost anything, and we are prepared to collect donated items in our van. We continue to build a solid reputation for excellent customer service and the fact that the proceeds help a very local charity, seems to inspire even greater support.

We continue to seek creative and imaginative ways to secure the income to sustain and build on our work. We are expectant that many other local organisations will access the new facilities at Jenny's Field, many of them paying groups. We are increasingly using our grounds and other assets to help other groups and at the same time raise some funds for our core activities. Our "Footsteps" scheme continues to attract individual and corporate sponsors through a monthly giving programme. This still has much more potential and we continue to seek ways to market it more effectively. We want to build on the profile and credibility the recent awards have brought us to inspire others to get behind our work, because security of income remains a substantial challenge.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Governance

In the period of this report we have had no changes in the membership of our Board of Trustees. The Board wish to express their heartfelt thanks to all those who have supported Exodus to get us to this point. We continue to be very excited about the future, in particular our aspirations to grow our outreach to the wider family. We have strong local partnerships already, that place us very well to help those most in need. We think the timing of the improvements to Jenny's Field, the growth of our retail operations, the raising of our profile and our solid reputation, combine to make this a time when we extend our reach even further. Please continue to stand with us.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered, or in the event of winding up. Additionally, now that the charity owns its own building, a provision is needed for unexpected maintenance and replacement costs in relation to the building.

Our policy is to work towards accumulating a contingency fund to cover unexpected essential maintenance costs, redundancy and other costs in the event of winding up, together with a provision for 3 months running costs. This will give the charity stability to continue activities in the future. A provision is also needed for future salaries costs, due to the short term nature of the funding. Based on current expenditure, 3 months running costs is estimated to be £60,000.

At the year-end unrestricted funds stand at £19,332 which includes a salaries cost provision of £10,000. This below the desired level of reserves. The contingency and general funds were utilised in the year to meet the increased costs in relation to the major building works. It is expected that reserves will recover in the next financial year, with the capital project complete and additional income generated from the building.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Financial Review

The financial statements are set out in pages 12 to 24.

In common with other charities of a similar size and nature, the charity has limited resources and its ongoing operations are currently dependent on short-term funding from grant providers, together with financial support and fundraising from corporate and individual donors.

During the year, the charity generated incoming resources of £735,161 (2022: £296,084). The increase in income was a result of additional grants and fundraising for the major capital project at Jenny's Field.

The trustees remain extremely grateful for the generosity of all of our grant providers (detailed in on pages 18 and 19 of the accounts), our personal and corporate donors and other supporters of the charity.

Total expenditure during the year was £330,691, resulting in a surplus for the year of £404,470. The surplus is due to the fixed asset additions in relation to the capital project.

The total funds at the year-end, including Fixed Assets, stand at £900,371 (2022: £495,901).

The general unrestricted funds stand at £9,332 at the year end (2022: £24,780). In addition there is a sum of £10,000 designated as a provision for future salaries costs. The contingency fund of £40,000, brought forward from the previous financial year, was utilised during the year to contribute to the capital project, due to rising costs of the building works.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed Janet B. Wilson,

Dated: 31 July 2023

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity, which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

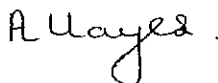
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 31 July 2023

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
23 Queens Road, Barnsley, S71 1AN

THE EXODUS PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	191,199	-	519,877	711,076	282,847
Income from charitable activities	2b	6,297	-	-	6,297	9,206
Income from other trading activities	2c	17,788	-	-	17,788	4,031
Investment income	2d	-	-	-	-	-
Total income		215,284	-	519,877	735,161	296,084
Expenditure						
Cost of raising funds	3a	22,238	-	500	22,738	20,660
Expenditure on charitable activities	3b	178,279	89,626	40,048	307,953	279,816
Other expenditure	3c	-	-	-	-	-
Total expenditure		200,517	89,626	40,548	330,691	300,476
Net income/expenditure for the year		14,767	(89,626)	479,329	404,470	(4,392)
Transfers between funds	13	(80,215)	403,771	(323,556)	-	-
Total funds brought forward		84,780	361,142	49,979	495,901	500,293
Total funds carried forward	12	19,332	675,287	205,752	900,371	495,901

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The designated funds are fixed assets held for the charity's own use.

The comparative figures for each fund are shown in notes to the accounts.

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	4	675,287		361,142	
Total fixed assets			675,287		361,142
Current assets					
Debtors	5	28,297		65,633	
Cash at bank and in hand		202,678		75,319	
Total current assets		230,975		140,952	
Current liabilities					
Creditors	6				
amounts falling due within one year		(5,891)		(6,193)	
Net current assets			225,084		134,759
Net assets			<u>900,371</u>		<u>495,901</u>
Funds of the charity	12				
Unrestricted funds			19,332		84,780
Designated funds (Fixed Assets)			675,287		361,142
Restricted funds			205,752		49,979
Total funds			<u>900,371</u>		<u>495,901</u>

Exemption from audit

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed Janet B. Wilson Dated: 31 July 2023

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023

	Total Funds 2023 £	Prior Year Funds 2022 £
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	404,470	(4,392)
Adjustments for:		
Depreciation	89626	58423
Purchase of property and equipment	(403,771)	(25,121)
Loss on disposal of property and equipment	-	-
(increase)/decrease in debtors	37,336	(52,733)
increase/(decrease) in creditors	(302)	(1,387)
Net cash provided by (used in) operating activities	127,359	(25,210)
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	127,359	(25,210)
Cash and cash equivalents at the beginning of the reporting period	75,319	100,529
Cash and cash equivalents at the end of the reporting period	202,678	75,319
Cash in hand and at bank	202,678	75,319
Notice deposits	-	-
Total cash and cash equivalents	202,678	75,319

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

The Exodus Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Taxation

As a registered charity, The Exodus Project is exempt from corporation tax on income applied to its charitable activities.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

Fixed assets and depreciation

Fixed assets are stated at cost or valuation at the date of acquisition. Minor additions costing below £500 are not capitalised. Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. The rates applicable are:

Buidling improvements	- 7.5% on a straight line basis
Fixtures, Fittings & equipment	- 33.333% on a straight line basis
Motor Vehicles	- 10 to 20% on a straight line basis

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

2. Analysis of Income

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Donations	71,284	2,000	73,284	69,111	2,458	71,569
D Harrell Award	-	12,000	12,000	-	12,000	12,000
Gift of Profit from Trading Subsidiary	62,387	-	62,387	57,588	-	57,588
Gift Aid Credits	14,678	-	14,678	15,198	-	15,198
Revenue Grants (see page 18)	42,850	22,977	65,827	49,201	34,041	83,242
Capital Grants (see page 19)	-	482,900	482,900	-	43,250	43,250
	<u>191,199</u>	<u>519,877</u>	<u>711,076</u>	<u>191,098</u>	<u>91,749</u>	<u>282,847</u>
2b Charitable activities:						
Subscriptions	5,320	-	5,320	5,488	-	5,488
Methodist Circuit Service Agreement	-	-	-	3,000	-	3,000
Other	977	-	977	718	-	718
	<u>6,297</u>	<u>-</u>	<u>6,297</u>	<u>9,206</u>	<u>-</u>	<u>9,206</u>
2c Other trading activities:						
Fundraising	7,953	-	7,953	1,294	-	1,294
Other Earned Income	9,835	-	9,835	2,737	-	2,737
	<u>17,788</u>	<u>-</u>	<u>17,788</u>	<u>4,031</u>	<u>-</u>	<u>4,031</u>
2d Investment income:						
Bank interest	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>215,284</u>	<u>519,877</u>	<u>735,161</u>	<u>204,335</u>	<u>91,749</u>	<u>296,084</u>

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

<u>Grants for Revenue expenditure</u>	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
BMBC - Ward Alliance Grants	-	14,230	14,230	-	12,696	12,696
Garfield Weston Foundation	5,000	-	5,000	6,500	-	6,500
S Yorkshire Community Foundation	-	-	-	-	5,000	5,000
The Better Barnsley Bond	3,200	-	3,200	-	3,474	3,474
The Liz and Terry Bramall Foundation	-	-	-	5,000	-	5,000
The Charles & Elsie Sykes Trust	2,000	-	2,000	2,000	-	2,000
BPL Charitable Trust	-	-	-	2,500	-	2,500
R Walker Charity Trust	-	-	-	2,000	-	2,000
The Freshgate Trust Foundation	-	-	-	2,000	-	2,000
The Graham & Susan Harris Charity	-	-	-	7,500	-	7,500
The Percy Bilton Charity	-	5,247	5,247	-	-	-
St James's Place Charitable Foundation	-	-	-	-	7,476	7,476
The Frankie Foundation for Children	-	1,400	1,400	-	-	-
Ron Carbutt Trust Fund	-	500	500	-	-	-
The Harry Bottom Charitable Trust	2,800	-	2,800	-	-	-
The Masonic Charitable Foundation (MCF)	5,000	-	5,000	-	-	-
The George A Moor Foundation	1,500	-	1,500	-	-	-
Norman Whiteley Trust	1,600	-	1,600	-	-	-
The Batchworth Trust	5,000	-	5,000	-	-	-
The Grace Trust	750	-	750	-	-	-
Esh Construction Limited	9,600	-	9,600	-	-	-
David and Elizabeth Kerefoot Charitable Trust	500	-	500	-	-	-
The Michael Woodhead Charitable Trust	100	-	100	-	-	-
The Schreier Foundation	-	-	-	1,000	-	1,000
May Hearnshaw Charity	-	-	-	1,400	-	1,400
The Pat Newman Memorial Trust	-	-	-	1,500	-	1,500
Shaw Lands Trust	1,200	-	1,200	1,200	-	1,200
Souter Charitable Trust	-	-	-	3,000	-	3,000
The Anchor Foundation	-	-	-	1,400	-	1,400
The Hobson Charity	-	-	-	-	3,995	3,995
The Archer Trust	-	-	-	3,000	-	3,000
Stockwell Cliffe Charitable Trust	-	-	-	1,400	-	1,400
The Lakehouse Charitable Foundation	-	-	-	1,400	-	1,400
The Cranswick Charitable Trust	-	-	-	1,000	-	1,000
The Dransfield Foundation	3,000	-	3,000	1,200	-	1,200
The Rank Foundation	-	-	-	900	-	900
The James Neill Trust Fund	-	1,600	1,600	-	1,400	1,400
The Marsh Trust	600	-	600	500	-	500
Brightbox Libraries Project	1,000	-	1,000	1,000	-	1,000
Other/anonymous	-	-	-	1,801	-	1,801
	42,850	22,977	65,827	49,201	34,041	83,242

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

Grants & Gifts for Capital Project

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
FCC Communities Foundation	-	50,000	50,000	-	-	-
S Shaw	-	80,000	80,000	-	-	-
Garfield Weston Foundation	-	75,000	75,000	-	-	-
S Yorkshire Community Foundation	-	10,000	10,000	-	-	-
The Bernard Sunley Charitable Foundation	-	60,000	60,000	-	-	-
The P27 Trust	-	20,000	20,000	-	-	-
The Liz and Terry Bramall Foundation	-	-	-	-	10,000	10,000
National Philanthropic Trust UK (NPT UK)	-	-	-	-	22,000	22,000
The Beatrice Laing Trust	-	35,000	35,000	-	-	-
All Churches Trust	-	-	-	-	11,250	11,250
The Tudor Trust	-	50,000	50,000	-	-	-
The Clothworkers' Foundation	-	50,000	50,000	-	-	-
The Dashlight Foundation	-	20,000	20,000	-	-	-
Open Gardens	-	5,000	5,000	-	-	-
Wakefield Diocese	-	6,400	6,400	-	-	-
Fitzwilliam Wentworth	-	1,000	1,000	-	-	-
The Graham & Susan Harris Charity	-	7,500	7,500	-	-	-
The Sir George Martin Trust	-	3,000	3,000	-	-	-
Albion Valves Uk Ltd	-	2,500	2,500	-	-	-
The Archer Trust	-	5,000	5,000	-	-	-
Other/anonymous	-	2,500	2,500	-	-	-
	-	482,900	482,900	-	43,250	43,250

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

3. Analysis of Expenditure

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
3a Cost of Raising funds:						
Salaries cost	21,178	-	21,178	20,326	-	20,326
General fundraising costs	1,060	500	1,560	334	-	334
	22,238	500	22,738	20,660	-	20,660
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	106,205	34,506	140,711	96,025	37,707	133,732
Trips and weekends	1,347	891	2,238	2,127	2,757	4,884
Activities	2,552	556	3,108	3,702	536	4,238
Venue hire	2,635	-	2,635	690	-	690
Prizes	1,183	450	1,633	1,339	638	1,977
Transport	11,936	536	12,472	8,479	814	9,293
Clothing & uniform	588	-	588	365	-	365
Premises overheads & equipment	4,749	537	5,286	6,008	202	6,210
Pond development	-	-	-	3,479	11,000	14,479
Insurance	3,422	-	3,422	2,855	-	2,855
Utilities & cleaning	4,421	350	4,771	4,147	439	4,586
Training	339	-	339	655	128	783
Resources	114	872	986	140	-	140
Admin & office expenses	3,310	406	3,716	2,348	265	2,613
Volunteer & staff expenses	735	803	1,538	1,581	106	1,687
Depreciation (Designated Funds)	89,626	-	89,626	58,423	-	58,423
Miscellaneous & other expenses	1,675	141	1,816	1,170	160	1,330
	234,837	40,048	274,885	193,533	54,752	248,285
<u>Support Costs:</u>						
Salaries cost (admin & management)	31,968	-	31,968	30,731	-	30,731
Accountancy fee	1,100	-	1,100	800	-	800
Other	-	-	-	-	-	-
	33,068	-	33,068	31,531	-	31,531
Total Cost of Charitable Activities	267,905	40,048	307,953	225,064	54,752	279,816
3c Other expenditure						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Expenditure	290,143	40,548	330,691	245,724	54,752	300,476

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2023

4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Motor Vehicles £	Computers & Equipment £	Total £
Cost					
as @ 01-Apr-2022	140,000	387,174	98,234	113,905	739,313
Additions	-	401,542	-	2,229	403,771
Disposals	-	-	-	-	-
as @ 31-Mar-2023	<u>140,000</u>	<u>788,716</u>	<u>98,234</u>	<u>116,134</u>	<u>1,143,084</u>
Depreciation					
as @ 01-Apr-2022	-	211,117	76,134	90,920	378,171
Disposals	-	-	-	-	-
Charge this period	-	59,153	10,725	19,748	89,626
as @ 31-Mar-2023	<u>-</u>	<u>270,270</u>	<u>86,859</u>	<u>110,668</u>	<u>467,797</u>
Net Book Value					
as @ 31-Mar-2023	<u>140,000</u>	<u>518,446</u>	<u>11,375</u>	<u>5,466</u>	<u>675,287</u>
as @ 31-Mar-2022	<u>140,000</u>	<u>176,057</u>	<u>22,100</u>	<u>22,985</u>	<u>361,142</u>

5. Debtors

	2023 £	2022 £
Amounts due from trading subsidiary	25,925	57,588
Other debtors & prepayments	2,372	8,045
	<u>28,297</u>	<u>65,633</u>

6. Creditors

	2023 £	2022 £
Accruals	1,443	951
PAYE liability	4,448	4,482
NEST Pension liability	-	760
	<u>5,891</u>	<u>6,193</u>

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2023

7. Staff costs and numbers

	2023 £	2022 £
Salaries Cost	185,831	177,542
Employer Pension Contribution	8,026	7,247
	<u>193,857</u>	<u>184,789</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 8 (2022: 8).

8. Analysis of net assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
31/03/2023				
Fixed assets	-	675,287	-	675,287
Current assets	25,223	-	205,752	230,975
Current liabilities	(5,891)	-	-	(5,891)
	<u>19,332</u>	<u>675,287</u>	<u>205,752</u>	<u>900,371</u>
31/03/2022				
Fixed assets	-	361,142	-	361,142
Current assets	90,973	-	49,979	140,952
Current liabilities	(6,193)	-	-	(6,193)
	<u>84,780</u>	<u>361,142</u>	<u>49,979</u>	<u>495,901</u>

9. Trustees' remuneration, benefits and expenses

No trustee received any remuneration during this or the previous financial year, or had any personal interest in any contract or transaction entered into by the charity.

10. Related party transactions

Donations receivable from The Exodus Project Trading Limited to the value of £62,387 (2022: £57,588).

There were no other related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £1,100 (2022: £800).

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Unrestricted Fund	24,780	215,284	(200,517)	(30,215)	9,332
Contingency Fund	40,000	-	-	(40,000)	-
Provision for Salaries Costs	20,000	-	-	(10,000)	10,000
	84,780	215,284	(200,517)	(80,215)	19,332
Designated funds					
Fixed Assets	361,142	-	(89,626)	403,771	675,287
	361,142	-	(89,626)	403,771	675,287
Restricted funds					
BMBC - Area Council Grants	3,805	14,230	(15,806)	(2,229)	-
S Yorkshire Community Foundation	3,740	-	(3,740)	-	-
St James's Place Charitable Foundation	6,513	-	(6,513)	-	-
D Harrell Award	-	12,000	(12,000)	-	-
The James Neil Trust Fund	64	1,600	(64)	(1,600)	-
The Frankie Foundation for Children	-	1,400	(1,400)	-	-
The Percy Bilton Charity	-	5,247	(525)	-	4,722
Ron Carbutt Trust Fund	-	500	(500)	-	-
Jenny's Field Capital Project	35,857	484,900	-	(319,727)	201,030
	49,979	519,877	(40,548)	(323,556)	205,752
TOTAL FUNDS	495,901	735,161	(330,691)	-	900,371

13. Fund Transfers

In accordance with the fixed asset policy, the following funds were transferred to the designated Fixed Asset Fund for the purchase of fixed assets (a total amount of £403,771):

- Funds for the Capital Project for the development of Jenny's Field - £399,727
- Funds to cover the cost of a new kitchen door - £1,815
- Funds for the purchase of train carriages for the miniature railway - £2,229

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

14. Restricted Funds

- BMBC: Area Council Grants – Funding from Barnsley Metropolitan Borough Council to provide activities for young people, the grants will contribute to the cost of salaries, activities and associated overheads.
- South Yorkshire Community Foundation – a grant for staff costs.
- St James's Place Charitable Foundation – a grant to contribute to salaries costs.
- D Harrell Award – a regular donation to contribute to salaries costs of the charity.
- The James Neill Trust – a restricted grant to benefit people living within 20 miles of Sheffield Cathedral.
- The Frankie Foundation for Children – a grant towards staff costs.
- The Percy Bilton Charity – a grant for equipment at Jenny's Field.
- Ron Carbutt Trust – a restricted donation for the purchase of prizes to reward members.
- Jenny's Field Capital Project - a major capital, project, for the development of the Activity Centre at Jenny's Field to facilitate camps for young people. Grants received in this and the previous financial year are listed on page 19 of the report and accounts.

THE EXODUS PROJECT

England & Wales - Charity number 1118191

Accounts

Charity Registration No. 1118191
Company Number. 5936412 (England and Wales)

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

THE EXODUS PROJECT
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

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THE EXODUS PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022

Full name: THE EXODUS PROJECT

Registered charity number: 1118191

Registered company number: 5936412

Registered office & principal address:
Jenny's Field
16b Main Street
South Hiendley
Barnsley

Trustees & Directors:
Steven Aldred
Brian Cooper
Kirstie Hall
Ian Jackson - *appointed 09/08/2021*
Christine Thompson
Janet Wilson
Katie Wilson - *appointed 09/08/2021*
James Winpenny - *resigned 01/04/2021*

Chairperson: Janet Wilson

Company Secretary: Martin Sawdon

Bankers:
The Co-operative Bank plc
Business Direct
P O Box 250
WN8 6WT

TSB Bank plc
Market Hill
Barnsley
S70 2PP

Independent Examiner:
Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022

Structure, governance and management

The Exodus Project is a company limited by guarantee and a registered charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association, dated September 2006. The charity, however, has been in operation since 2001. Upon creation of the limited company, ongoing operations, assets and liabilities of the former Exodus Project charity (registered charity number 1092985) were transferred to the new charitable company. The former charity was subsequently wound up and deregistered with the Charity Commission.

The charitable company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The trustees are responsible for the affairs of the charity and have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The Board of Trustees is known as the Management Committee. The Management Committee seeks to ensure that its members cover a broad skills mix relevant to the needs and aims of the charity, its administration and financial oversight. Its members are broadly represented from various professional backgrounds and include members with finance and business expertise. However, the Management Committee continues to look for new members to enhance this skills mix.

Trustee training and induction

All current trustees were familiar with the practical work of the charity before their appointment. However, all trustees also receive regular briefings to enhance their knowledge of the charity, the context in which it operates and their roles and responsibilities as trustees.

Related parties

The charity has a trading subsidiary, The Exodus Project Trading Limited (registered company number 06281510), which is a wholly owned subsidiary of The Exodus Project. The company commenced trading in April 2014, the principle activity is the running of charity shops, selling items donated from the public. All profits are gift-aided to the charity.

Risk management

The Management Committee delegates to the officers of the charity the task of reviewing the major risks to which the charity is exposed, having regard to its size and current scale of operations. Where appropriate, systems or procedures have been established to mitigate the risks. These risks and procedures are regularly reviewed and updated at the quarterly Management Committee meetings.

Organisation structure

The charity has a Management Committee of up to 12 members who meet quarterly and are responsible for the strategic direction of the charity. Members are from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the charity's services rests with the Development Manager and Project Manager who report regularly to the Management Committee. The Development Manager and the Project Manager are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They are also responsible for the day to day supervision of the staff team, including volunteers, and also for ensuring that the team continues to develop skills and working practices in line with good practice.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

Charitable aims and objectives

The Objects of the charity are to help and educate children and young people living in the area of benefit and surrounding area through their educational and leisure time activities, so as to develop their physical, mental and spiritual capacities, so that they may grow to maturity as individuals and members of society and their conditions and quality of life may be improved.

Public benefit statement

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Annual report of activities, achievements and performance during the year

Winners of the Weston Charity Awards 2021

The headline for this year's annual report is that Exodus were announced winners of the prestigious Weston Charity Awards in June 2021. This is a nationwide recognition of our work and came as an enormous boost to us all. The assessment process involved a rigorous examination of our operational policies, finances and of course our impact over the last 22 years. As well as a small grant from the Garfield Weston Foundation, who administer the awards, we were given 12 months of mentoring and guidance by a group called Pilotlight, and it is this year-long programme that we are excited to report further on now.

Exodus were allocated four business/charity experts to help us look in more depth at our work and assess how we can sustain and improve our already well established impacts. If the award itself wasn't encouragement enough, the feedback we got from our mentors when they visited us on site and we met with them over the year, was immensely gratifying. They did of course identify areas for development and this has formed a 5-year strategic plan which we are very excited to see to fruition. Suffice to say at this stage, that it sees Exodus impacting the lives of even more vulnerable people in the years ahead.

Unquestionably, this recognition has raised our profile and served to reassure those new to our work of our credibility and track record. In one instance, we approached a new funder for support with our capital project at Jenny's Field (see below) with only a minimal amount of information and detail shared. This resulted in a grant of £22,000. Such is the impact of having been through a thorough assessment process, that encourages others to get behind us too. It has been a real year of encouragement and affirmation of our long-standing work. We have been visited by the Lord Lieutenant and the High Sheriff of South Yorkshire on two occasions each. Their enthusiasm for our work was so uplifting and both are determined that we should seek nomination for the Queen's Award.

Of course, we have always valued the almost daily feedback we get from our beneficiaries, and we have been delighted to quote some of this in recent Annual Reports. We are certain that sharing this with the Trusts and Foundations, and others who support us so faithfully, has motivated and encouraged them to continue. Who wouldn't be encouraged by these sentiments:

"I've said it loads of times but it's genuinely been one of the best experiences I think I've ever had. What with the trip, all the activities today, the photography experience, it's been wonderful. And it's been helping the community. I see now why people volunteer. It's absolutely wonderful."
(CF – young volunteer – aged 15)

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

"Enjoyed volunteering and will continue. You've all made a great improvement in my confidence, and the fact I'm finally getting courage to get out of the house without worry. The clubs are amazing and so are you guys. Hoping to see you more in September." (MA – Young volunteer aged 18)

"AD and JD have loved it. AD wants to live at Jenny's Field and JD wants to have a party there." (parent)

"AS has had the most amazing day. Thank you for taking him." (parent)

Our core work remains as ever and can be summed up as follows:

1. The core of our work remains the mid-week activity clubs, 16 in total, all over Barnsley/Wakefield. Our activity clubs cater for 8-11's and youth groups for 11-15's. The idea is that they progress from one to the other, in the same way as they progress from Primary School to Senior School. These clubs help children and young people to explore their skills and potential in an atmosphere of fun and encouragement. We do dance, drama, crafts, music, sports and games, as well as an educational element focusing on citizenship skills.
2. Because our work is focused on relationship building with local children and young people, the second aspect of our model involves them coming in their individual groups, to our activity centre for weekend camps. Again, we involve them in fun activities but the weekend camps are a chance to build on the trusting relationships we establish in the clubs. The kids are alongside trusted adults, who they regard as friends and even a second family in some cases. Weekend Camps are now back after the restrictions of the pandemic and set to get even more exciting as our building works progress (see below).
3. The third aspect of our unique model involves home visits, which take place usually the night before an activity club. These are informal "doorstep chats" and involve taking a promotional flyer to their homes but crucially enable us to be accountable to parents and carers and explain our activities. Over the years we have been able to support the wider family in many different ways, both practically, emotionally and financially, with the help of a local benefactor.
4. The fourth aspect of our model involves community partnerships. This involves supporting other groups, dedicated to improving their communities, with galas, clean up campaigns and "love where you live" initiatives. Over our 21 years we have amassed many resources and we are committed to supporting less well-resourced groups, who share similar aims. As well as use of our physical resources (play equipment, vehicles, etc...) we supply volunteers to support such events. As paragraph 5 explains, we have a track record for recruiting and developing young people as junior leaders. Over the years they have made a tremendous impact on their communities, with our support and guidance. In addition to the partnerships described above, we seek to build relationships with elderly person's accommodations throughout the borough. Sheltered housing projects have welcomed our groups in to do presentations and build trust between the generations. This is particularly important in areas where such trust has been eroded over the years. The effects of social and economic disadvantage run deep and the fracture of inter-generational relationships is a very unwelcome outcome. We want to play our part in mitigating that.
5. The most rewarding aspect of our model is the volunteer development programme we have established. So many of our 80+ volunteers are young people who have come through our activity programmes. So keen are they to remain involved when they leave our youth groups, they volunteer their time and skills to help in the younger age activity clubs where once they were members and beneficiaries. It really is an "everybody wins" scenario.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

This year we have once again attracted so many young people into volunteering and with the development of our retail operations, we now have a range of volunteering opportunities to offer. As well as the clubs, camps and home visits, our investment in young people extends to equipping them for the world of work or higher education, by offering volunteer experiences accompanied by mentoring and support from trusted adults.

6. We continue to support the most vulnerable families with whom we have a relationship, by providing weekly food parcels. M&S and Morrisons both support us kindly by providing surplus food which we then distribute as part of our relationship building and support to the wider family.

Jenny's Field Developments

Jenny's Field is the name we give to our Headquarters and is the venue for our activity camps and some of our activity clubs. In fact, during the pandemic, it was the venue for all 16 activity clubs when we were not permitted to use our usual hired venues out on the estates. Rather than cancel clubs, we transported the children into our own place so they didn't miss out. In so doing, the importance of relationship building and consistency, that is the hallmark of our approach, could be sustained.

For many years we have been trying to develop Jenny's Field, to improve the leisure facilities, as well as the sleeping accommodation. Currently those on camp sleep in pop-up tents in one of two halls, which have to be set up and then packed away to make space to play. Our aim is to develop 4-person rooms (2 bunk beds in each) for the children to sleep in and keep their belongings rather than them cluttering the halls and other leisure spaces. We have raised £578,000 to date and work has started to create the new areas, but we are still some way short of our target to get all the works done. We hope to be reporting next year on a complete and successful project, but for now we are working hard to secure the shortfall. If we are unable to secure the remaining funds before the end of the initial contract, we will nonetheless have improved the facilities at Jenny's Field considerably, thanks to the generous support of 16 Trusts and Foundations. Our aim will then be to get the winning Contractor back to complete the rest of aspirational works, when the remaining funds have been raised. It will of course be much cheaper if we can secure the funds, or have the costs underwritten, as part of one initial contract. This will also minimise disruption to our operations. In any event, as is our custom, we will be working flexibly to ensure our support to the communities we have been committed to for over 20 years, continues with as little disruption as possible.

Feedback and life stories

Over the years, we have shared comments from service users and anonymised life stories to demonstrate the impact of our work. This year we want to tell you about Rhianna and James*:

Rhianna is a Junior Leader/Volunteer aged 14 and is coping with the stress of her parent's separation and impending divorce. As so often occurs, young people are not only facing the mental and emotional stress of such a dramatic change in their life circumstances, but they face the feelings of conflict and guilt when it comes to trying to maintain a relationship with parents who are not separating amicably. Rhianna also has the challenge of Social Services involvement and for our part we are seeking to support her and provide stability and consistency when her life seems to be in turmoil. She is involved in a number of different Exodus activities, even those not in her immediate area, in an effort to help distract her and build a network of support and encouragement. Her experience is not uncommon and the relationships we build enable us to engage in these ways all the time.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

When we first met James* 6 years ago his mother was coping alone with him after his dad recently left and a grandparent he was close to died. This had resulted in some disturbed behaviour at home and at school and James's mum was desperate for some support. Since he had been coming to our activity club in his area, James found some new friends and a support network through our leaders. He came regularly on weekend activity camps at Jenny's Field and often received awards for his contribution and behaviour. Exodus has made early impacts on young lives like this for many years and we can point to so many older teenagers. James for example, is now 15 and one of our most consistent and committed junior leaders. He is an excellent role model to the younger children he supports in the clubs he once attended, and on the weekend camps.

*Names Changed

Funding and Fundraising

It remains the case that the vast majority of our income is from Trusts and Foundations and this year, as in previous ones, we have attracted some new ones to supplement the many who have been alongside us for years. Quite simply, they are our lifeline. Since the majority of them do not commit to repeat annual donations, it is important that we don't become overly dependent on 2 or 3 of the larger ones. We are constantly seeking the partnership and support of newly registered trusts and foundations that share our aims. Shared aims is the key here. There are thousands of Trusts and Foundations in Britain alone. All have their own specific areas of interest. Fortunately for Exodus, many of them like to support work among children and young people, especially those growing up in less advantaged communities and who may experience inequality of opportunity. The Trustees of Exodus want to affirm the kindness and philanthropy of those who set up such foundations with the aim of supporting society's most vulnerable people.

As highlighted last year, in second place now, when it comes to income sources, is retail income. Our Town Centre shop, given to us in the period of this report rent and rates free, has been a roaring success. In fact, the Exodus Project Trading Limited is contributing £80,000 to the building works at Jenny's Field, such has been its impact. Of course, none of this would have been possible were it not for the network of supporters we have built over the years, who are prepared to donate their unwanted, but saleable items. There are many uncertainties going forward, mainly to do with being able to remain in these premises and if we can't, finding somewhere that is both affordable and accessible to our loyal customer base. What has never been uncertain is that our supporters will keep us supplied with saleable items. The longer we can remain in such a high profile and profitable location, the more our reputation will build and the more future donations we will secure. What marks our charity shops out as unique, is that we sell almost anything, and we are prepared to collect donated items in our van. We are building a solid reputation for excellent customer service and the fact that the proceeds help a very local charity, seems to inspire even greater support.

We continue to seek creative and imaginative ways to secure the income to sustain and build on our work. Our own fundraising is set to increase as the Jenny's Field developments advance. We are expectant that many other local organisations will access the facilities, many of them paying groups. We are increasingly using our grounds and other assets to help other groups and at the same time raise some funds for our core activities. Our "Footsteps" scheme continues to attract individual and corporate sponsors through a monthly giving programme. This still has much more potential and we continue to seek ways to market it more effectively.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

Governance.

In the period of this report we have welcomed two new Trustees onto our Board – Katie Wilson and Ian Jackson. Their introduction has certainly added to the combined skills and experiences of the Board and Katie certainly brings down the average age! On a serious note though, the Board wish to express their sincere and heartfelt thanks to all those who have supported Exodus to get us to this point. We feel we are at a key milestone in our history with the Weston Charity Award and the strategic planning this has enabled. We are very excited about the future, in particular our aspirations to grow our outreach to the wider family. We have strong local partnerships already, that place us very well to help those most in need. We think the timing of the improvements to Jenny's Field, the growth of our retail operations, the raising of our profile and our solid reputation, combine to make this a time when we extend our reach even further. Please continue to stand with us.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered, or in the event of winding up. Additionally, now that the charity owns its own building, a provision is needed for unexpected maintenance and replacement costs in relation to the building.

Our overall policy is to work towards accumulating a contingency fund to cover unexpected essential maintenance costs, redundancy and other costs in the event of winding up, together with a provision for 3 months running costs. This will give the charity stability to continue activities in the future. A provision is also needed for future salaries costs, due to the short term nature of the funding. At the year-end unrestricted funds stand at £84,780 which includes the contingency fund of £40,000, salaries cost provision of £20,000 and the general unrestricted reserve of £24,780.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

Financial Review

The financial statements are set out in pages 12 to 21.

In common with other charities of a similar size and nature, the charity has limited resources and its ongoing operations are currently dependent on short-term funding from grant providers, together with financial support and fundraising from corporate and individual donors.

During the year, the charity generated incoming resources of £296,084 (2021: £250,305).

The trustees remain extremely grateful for the generosity of all of our grant providers (detailed in note 3 to the accounts), our personal and corporate donors and other supporters of the charity.

Total expenditure during the year was £300,476, resulting in a deficit for the year of £4,392. The deficit, however, includes the depreciation charge of £58,423.

The total funds at the year-end, including Fixed Assets, stand at £495,901 (2021: £500,293).

The general unrestricted fund stands at £24,780 at the year end (2021: £16,573). There is a sum of £40,000 designated to the contingency fund and £20,000 provision for future salaries cost.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed _____ Dated: 17 October 2022
Janet Wilson, Chair/ Director

THE EXODUS PROJECT
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity, which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed _____

Date: 17 October 2022

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

THE EXODUS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income & Expenditure Account)

YEAR ENDED 31 MARCH 2022

					2022	2021
		Unrestricted	Designated	Restricted	Total	
		Funds	Funds	Funds	Funds	
	Note	£	£	£	£	£
Income:						
Gifts & donations	2	141,897	-	14,458	156,355	112,367
Grants	3	49,201	-	77,291	126,492	127,915
Subscriptions		5,488	-	-	5,488	1,349
Fundraising		1,294	-	-	1,294	265
Methodist Circuit service agreement		3,000	-	-	3,000	6,000
Earned Income		2,737	-	-	2,737	2,154
Other income		718	-	-	718	255
Total income		204,335	-	91,749	296,084	250,305
Expenditure						
Salaries cost	8	147,082	-	37,707	184,789	179,993
Trips and weekends		2,127	-	2,757	4,884	1,413
Activities		3,702	-	536	4,238	861
Venue hire		690	-	-	690	225
Prizes		1,339	-	638	1,977	1,413
Transport		8,479	-	814	9,293	10,182
Clothing & uniform		365	-	-	365	139
Premises repairs & maintenance		3,209	-	-	3,209	1,001
Premises overheads & equipment		2,799	-	202	3,001	5,143
Pond development		3,479	-	11,000	14,479	-
Insurance		2,855	-	-	2,855	2,828
Utilities & cleaning		4,147	-	439	4,586	4,235
Training		655	-	128	783	436
Resources		140	-	-	140	595
Admin & office expenses		2,348	-	265	2,613	2,570
Fundraising costs		334	-	-	334	-
Volunteer & staff expenses		1,581	-	106	1,687	414
Accountancy		800	-	-	800	750
Depreciation		-	58,423	-	58,423	54,444
Other		1,170	-	160	1,330	1,526
Total expenditure		187,301	58,423	54,752	300,476	268,168
Net income/expenditure		17,034	(58,423)	36,997	(4,392)	(17,863)
Transfers between funds	14	(8,827)	25,121	(16,294)	-	-
Total funds brought forward		76,573	394,444	29,276	500,293	518,156
Total funds carried forward	13	84,780	361,142	49,979	495,901	500,293

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The designated funds are fixed assets held for the charity's own use.

The comparative figures for each fund are shown in notes to the accounts.

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	5	361,142	394,444
Total fixed assets		<u>361,142</u>	<u>394,444</u>
Current assets			
Debtors	6	65,633	12,900
Cash at bank and in hand		<u>75,319</u>	<u>100,529</u>
Total current assets		140,952	113,429
Current liabilities			
Creditors	7		
amounts falling due within one year		<u>(6,193)</u>	<u>(7,580)</u>
Net current assets		134,759	105,849
Net assets		<u>495,901</u>	<u>500,293</u>
Funds of the charity	13		
Unrestricted funds		84,780	76,573
Designated funds (Fixed Assets)		361,142	394,444
Restricted funds		49,979	29,276
Total funds		<u>495,901</u>	<u>500,293</u>

Exemption from audit

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____ Dated: 17 October 2022

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

The Exodus Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, of the SORP (smaller charities).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Taxation

As a registered charity, The Exodus Project is exempt from corporation tax on income applied to its charitable activities.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

Fixed assets and depreciation

Fixed assets are stated at cost or valuation at the date of acquisition. Minor additions costing below £500 are not capitalised. Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. The rates applicable are:

Buidling improvements	- 7.5% on a straight line basis
Fixtures, Fittings & equipment	- 33.333% on a straight line basis
Motor Vehicles	- 10 to 20% on a straight line basis

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

2. Gifts and donations

	Unrestricted Funds	Restricted Funds	2022 Total Funds	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£	£	£	£
D Harrell Award	-	12,000	12,000	-	12,000	12,000
Other Restricted Donations	-	2,458	2,458	-	50	50
Unrestricted Donations	69,111	-	69,111	64,720	-	64,720
Gift Aid	15,198	-	15,198	15,755	-	15,755
Gift from Trading Subsidiary Profit	57,588	-	57,588	19,842	-	19,842
Total	<u>141,897</u>	<u>14,458</u>	<u>156,355</u>	<u>100,317</u>	<u>12,050</u>	<u>112,367</u>

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

3. Grant income

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
BMBC - Ward Alliance Grants	-	12,696	12,696	-	17,060	17,060
Local Authority Business Support Grants	-	-	-	28,251	-	28,251
HMRC - CJRS Grants	201	-	201	-	7,434	7,434
Garfield Weston Foundation	6,500	-	6,500	-	-	-
S Yorkshire Community Foundation	-	5,000	5,000	5,000	2,262	7,262
The Bernard Sunley Charitable Foundation	-	-	-	-	3,000	3,000
The Better Barnsley Bond	-	3,474	3,474	-	5,000	5,000
The Trusthouse Charitable Foundation	-	-	-	-	19,350	19,350
The Liz and Terry Bramall Foundation	5,000	10,000	15,000	-	-	-
National Philanthropic Trust UK (NPT UK)	-	22,000	22,000	-	-	-
The Beatrice Laing Trust	-	-	-	-	2,000	2,000
All Churches Trust	-	11,250	11,250	-	-	-
The Randal Charitable Foundation	-	-	-	5,000	-	5,000
Persimmon Charitable Trust	-	-	-	-	1,000	1,000
The Charles & Elsie Sykes Trust	2,000	-	2,000	2,000	-	2,000
BPL Charitable Trust	2,500	-	2,500	-	-	-
The Woodward Charitable Trust	-	-	-	2,000	-	2,000
Barratt Developments	-	-	-	1,000	-	1,000
R Walker Charity Trust	2,000	-	2,000	2,000	-	2,000
The Freshgate Trust Foundation	2,000	-	2,000	2,000	-	2,000
The Graham & Susan Harris Charity	7,500	-	7,500	7,000	-	7,000
The Harry Bottom Charitable Trust	-	-	-	1,200	-	1,200
St James's Place Charitable Foundation	-	7,476	7,476	2,500	-	2,500
West Riding Masonic Charities	-	-	-	2,000	-	2,000
CKWAF	-	-	-	-	1,508	1,508
Ron Carbutt Trust Fund	-	-	-	-	500	500
Neighbourly Community Fund	-	-	-	-	400	400
The Schreier Foundation	1,000	-	1,000	1,000	-	1,000
May Hearnshaw Charity	1,400	-	1,400	600	-	600
Gemma & Chris McGough Foundation	-	-	-	1,250	-	1,250
The Pat Newman Memorial Trust	1,500	-	1,500	1,000	-	1,000
Shaw Lands Trust	1,200	-	1,200	1,200	-	1,200
Souter Charitable Trust	3,000	-	3,000	3,000	-	3,000
The Anchor Foundation	1,400	-	1,400	-	-	-
The Hobson Charity	-	3,995	3,995	-	-	-
The Archer Trust	3,000	-	3,000	-	-	-
Stockwell Cliffe Charitable Trust	1,400	-	1,400	-	-	-
The Lakehouse Charitable Foundation	1,400	-	1,400	-	-	-
The Cranswick Charitable Trust	1,000	-	1,000	-	-	-
The Dransfield Foundation	1,200	-	1,200	-	-	-
The Rank Foundation	900	-	900	-	-	-
The James Neill Trust Fund	-	1,400	1,400	-	-	-
Marsh Charitable Trust	500	-	500	400	-	400
Brightbox Libraries Project	1,000	-	1,000	-	-	-
Other/anonymous	1,600	-	1,600	-	-	-
	49,201	77,291	126,492	68,401	59,514	127,915

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

4. Expenditure analysis by fund

	2022	2021
	£	£
Unrestricted Funds		
Salaries cost	147,082	130,421
Trips and weekends	2,127	347
Activities	3,702	73
Venue hire	690	-
Prizes	1,339	106
Transport	8,479	5,570
Clothing & uniform	365	139
Building repairs & maintenance	3,209	1,001
Premises overheads	2,799	5,092
Pond development	3,479	-
Insurance	2,855	2,828
Utilities & cleaning	4,147	3,949
Training	655	156
Resources	140	159
Admin costs	2,348	1,879
Fundraising costs	334	-
Volunteer & staff expenses	1,581	364
Accountancy	800	750
Other	1,170	956
	187,301	153,790
Restricted funds		
Salaries cost	37,707	49,572
Trips and weekends	2,757	1,066
Activities	536	788
Venue hire	-	225
Prizes	638	1,307
Transport	814	4,612
Premises overheads	202	51
Pond development	11,000	-
Utilities & cleaning	439	286
Training	128	280
Resources	-	436
Admin costs	265	691
Volunteer & staff expenses	106	50
Other	160	570
	54,752	59,934
Designated funds		
Depreciation	58,423	54,444
	58,423	54,444
Total Expenditure	300,476	268,168

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

5. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Motor Vehicles £	Computers & Equipment £	Total £
Cost					
as @ 01-Apr-2021	140,000	373,988	98,234	101,970	714,192
Additions	-	13,186	-	11,935	25,121
Disposals	-	-	-	-	-
as @ 31-Mar-2022	<u>140,000</u>	<u>387,174</u>	<u>98,234</u>	<u>113,905</u>	<u>739,313</u>
Depreciation					
as @ 01-Apr-2021	-	183,068	65,409	71,271	319,748
Disposals	-	-	-	-	-
Charge this period	-	28,049	10,725	19,649	58,423
as @ 31-Mar-2022	<u>-</u>	<u>211,117</u>	<u>76,134</u>	<u>90,920</u>	<u>378,171</u>
Net Book Value					
as @ 31-Mar-2022	<u>140,000</u>	<u>176,057</u>	<u>22,100</u>	<u>22,985</u>	<u>361,142</u>
as @ 31-Mar-2021	<u>140,000</u>	<u>190,920</u>	<u>32,825</u>	<u>30,699</u>	<u>394,444</u>

6. Debtors

	2022 £	2021 £
Amounts due from trading subsidiary	57,588	10,209
Other debtors & prepayments	8,045	2,691
	<u>65,633</u>	<u>12,900</u>

7. Creditors

	2022 £	2021 £
Accruals	951	3,354
PAYE liability	4,482	3,550
NEST Pension liability	760	676
	<u>6,193</u>	<u>7,580</u>

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

8. Staff costs and numbers

	2022	2021
	£	£
Salaries, including social security costs & pension contribution	184,789	179,993
	<u>184,789</u>	<u>179,993</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 8 (2021: 8).

9. Analysis of net assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
31/03/2022				
Fixed assets	-	361,142	-	361,142
Current assets	90,973	-	49,979	140,952
Current liabilities	(6,193)	-	-	(6,193)
	<u>84,780</u>	<u>361,142</u>	<u>49,979</u>	<u>495,901</u>
31/03/2021				
Fixed assets	-	394,444	-	394,444
Current assets	84,153	-	29,276	113,429
Current liabilities	(7,580)	-	-	(7,580)
	<u>76,573</u>	<u>394,444</u>	<u>29,276</u>	<u>500,293</u>

10. Trustees' remuneration, benefits and expenses

No trustee received any remuneration during this or the previous financial year, or had any personal interest in any contract or transaction entered into by the charity.

11. Related party transactions

The charity received donations from The Exodus Project Trading Limited to the value of £62,963 (2021: £19,842).

There were no other related party transactions.

12. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £800 (2021: £750).

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

13. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Unrestricted Fund	16,573	204,335	(187,301)	(8,827)	24,780
Contingency Fund	40,000	-	-	-	40,000
Provision for Salaries Costs	20,000	-	-	-	20,000
	76,573	204,335	(187,301)	(8,827)	84,780
Designated funds					
Fixed Assets	394,444	-	(58,423)	25,121	361,142
	394,444	-	(58,423)	25,121	361,142
Restricted funds					
BMBC - NE, Cudworth & Brierley Wards	1,523	12,696	(10,414)	-	3,805
S Yorkshire Community Foundation	-	5,000	(1,260)	-	3,740
The Trusthouse Charitable Foundation	16,753	-	(16,753)	-	-
D Harrell Award	-	12,000	(12,000)	-	-
The Liz & Terry Bramall Foundation	-	10,000	-	-	10,000
St James's Place Charitable Foundation	-	7,476	(963)	-	6,513
All Churches Trust	-	11,250	-	(7,811)	3,439
National Philanthropic Trust UK (NPT UK)	-	22,000	-	-	22,000
Better Barnsley Bond	-	3,474	-	(3,474)	-
The Hobson Charity	-	3,995	-	(3,995)	-
L Lenthall Fund	-	1,155	(141)	(1,014)	-
The James Neill Trust Fund	-	1,400	(1,336)	-	64
Ron Carbutt Trust	-	260	(260)	-	-
C Thompson	-	525	(525)	-	-
Uganda Donations	-	100	(100)	-	-
Building Fund Donations	-	418	-	-	418
Pond Development Project:					
The Beatrice Laing Trust	2,000	-	(2,000)	-	-
The Bernard Sunley Foundation- Pond	3,000	-	(3,000)	-	-
Persimmon Charitable Trust	1,000	-	(1,000)	-	-
The Better Barnsley Bond	5,000	-	(5,000)	-	-
	29,276	91,749	(54,752)	(16,294)	49,979
TOTAL FUNDS	500,293	296,084	(300,476)	-	495,901

14. Fund Transfers

Funds for the purchase of fixed assets of £25,121 were transferred to the designated Fixed Asset fund, in accordance with the Fixed Asset policy.

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

15. Restricted Funds

- BMBC: North East, Cudworth & Brierley Ward – Funding from Barnsley Metropolitan Borough Council to provide activities within the north east area council, to contribute to the cost of salaries, activities and associated overheads.
- South Yorkshire Community Foundation – a grant for staff costs.
- The Trusthouse Charitable Foundation – a grant to contribute to the salary costs of the project workers.
- D Harrell Award – a regular donation to contribute to salaries costs of the charity.
- The Liz & Terry Bramall Foundation – a grant towards the major capital project, for the development of the Activity Centre to facilitate camps for young people.
- St James's Place Charitable Foundation – a grant to contribute to salaries costs
- All Churches Trust – a grant towards the capital project for the development of the Activity Centre.
- NPT UK – a grant from the IHS Markit Charitable Foundation towards the capital project for the development of the Activity Centre.
- Better Barnsley Bond – a grant for the purchase of storage containers.
- The Hobson Charity – a grant for the purchase of a ride on mower,
- L Lenthall Fund – a grant for the purchase of a difribulator.
- The James Neill Trust – a restricted grant to benefit people living within 20 miles of Sheffield Cathedral.
- Ron Carbutt Trust – a restricted donation for the purchase of prizes to reward members
- C Thompson – restricted funding towards trips/weekends.
- Pond Development Project – restricted funds provided from the following funders to contribute to the development of ponds at Jenny's Field:
 - i. The Beatrice Laing Trust
 - ii. The Bernard Sunley Foundation
 - iii. Persimmon Charitable Trust
 - iv. The Better Barnsley Bond

THE EXODUS PROJECT

England & Wales - Charity number 1118191

Accounts

Charity Registration No. 1118191
Company Number. 5936412 (England and Wales)

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2021

THE EXODUS PROJECT
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2021

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THE EXODUS PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2021

Full name: THE EXODUS PROJECT

Registered charity number: 1118191

Registered company number: 5936412

Registered office & principal address:
Jenny's Field
16b Main Street
South Hiendley
Barnsley

Trustees & Directors:
Steven Aldred
Brian Cooper
Kirstie Hall
Christine Thompson
Janet Wilson
James Winpenny

Chairperson: Janet Wilson

Company Secretary: Martin Sawdon

Bankers:
The Co-operative Bank plc
Business Direct
P O Box 250
WN8 6WT

TSB Bank plc
Market Hill
Barnsley
S70 2PP

Independent Examiner:
Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Exodus Project is a company limited by guarantee and a registered charity with the Charity Commission. The affairs of the charity are governed by its Memorandum and Articles of Association, dated September 2006. The charity, however, has been in operation since 2001. Upon creation of the limited company, ongoing operations, assets and liabilities of the former Exodus Project charity (registered charity number 1092985) were transferred to the new charitable company. The former charity was subsequently wound up and deregistered with the Charity Commission.

The charitable company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The trustees are responsible for the affairs of the charity and have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The Board of Trustees is known as the Management Committee. The Management Committee seeks to ensure that its members cover a broad skills mix relevant to the needs and aims of the charity, its administration and financial oversight. Its members are broadly represented from various professional backgrounds and include members with finance and business expertise. However, the Management Committee continues to look for new members to enhance this skills mix.

Trustee training and induction

All current trustees were familiar with the practical work of the charity before their appointment. However, all trustees also receive regular briefings to enhance their knowledge of the charity, the context in which it operates and their roles and responsibilities as trustees.

Related parties

The charity has a trading subsidiary, The Exodus Project Trading Limited (registered company number 06281510), which is a wholly owned subsidiary of The Exodus Project. The company commenced trading in April 2014, the principle activity is the running of two charity shops, selling items donated from the public. All profits are gift-aided to the charity.

Risk management

The Management Committee delegates to the officers of the charity the task of reviewing the major risks to which the charity is exposed, having regard to its size and current scale of operations. Where appropriate, systems or procedures have been established to mitigate the risks. These risks and procedures are regularly reviewed and updated at the quarterly Management Committee meetings.

Organisation Structure

The charity has a Management Committee of up to 12 members who meet quarterly and are responsible for the strategic direction of the charity. Members are from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the charity's services rests with the Development Manager and Project Manager who report regularly to the Management Committee. The Development Manager and the Project Manager are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They are also responsible for the day to day supervision of the staff team, including volunteers, and also for ensuring that the team continues to develop skills and working practices in line with good practice.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Charitable aims and objectives

The Objects of the charity are to help and educate children and young people living in the area of benefit and surrounding area through their educational and leisure time activities, so as to develop their physical, mental and spiritual capacities, so that they may grow to maturity as individuals and members of society and their conditions and quality of life may be improved.

Public benefit statement

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Annual report of activities, achievements and performance during the year

Our Core work

Most Charity Annual Reports this year will of course be reflecting on the impact of the Covid-19 pandemic on their work. Like last year, the restrictions on social distancing meant that the core of our work – activity clubs and camps for children and young people, were suspended. This however, was only during the “lockdown” periods. As soon as the guidance permitted, we were back doing clubs and camps, with reduced numbers and Covid secure measures in place. When our activity clubs restarted, as soon as the guidance allowed, with all the measures in place, it's hard to over-estimate the relief both the children and parents expressed, that they could get back to some kind of normality.

Our core work remains as ever and can be summed up as follows:

1. The core of our work remains the mid-week activity clubs, 16 in total, all over Barnsley. This is one more than last year because we have started a youth group in Brierley, to build on the children's club we started in 2019. Our activity clubs cater for 8-11's and youth groups for 11-15's. The idea is that they progress from one to the other, in the same way as they progress from Primary School to Senior School. These clubs help children and young people to explore their skills and potential in an atmosphere of fun and encouragement. We do dance, drama, crafts, music, sports and games, as well as an educational element focusing on citizenship skills.
2. Because our work is focused on relationship building with local children and young people, the second aspect of our model involves them coming in their individual groups, to our activity centre for weekend camps. Again, we involve them in fun activities but the weekend camps are a chance to build on the trusting relationships we establish in the clubs. The kids are alongside trusted adults, who they regard as friends and even a second family in some cases. Weekend camps have not been possible during the pandemic because sleeping arrangements require the sharing of tents and that would have contravened Covid19 guidance. Instead, we have undertaken day camps, largely outdoors, again to accommodate the safety guidance.
3. The third aspect of our unique model involves home visits, which take place usually the night before an activity club. These are informal “doorstep chats” and involve taking a promotional flyer to their homes but crucially enable us to be accountable to parents and carers and explain our activities. Over the years we have been able to support the wider family in many different ways, but never has this been more evident than during the pandemic. Of course, even doorstep visits have been prohibited during the lockdown periods and so these were replaced with the delivery of flyers to promote the clubs when they were on, as well as activity packs and food as described below.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

4. The fourth aspect of our model involves community partnerships. This involves supporting other groups, dedicated to improving their communities, with galas, clean up campaigns and "love where you live" initiatives. Over our 21 years we have amassed many resources and we are committed to supporting less well-resourced groups, who share similar aims. As well as use of our physical resources (play equipment, vehicles, etc...) we supply volunteers to support such events. As paragraph 5 explains, we have a track record for recruiting and developing young people as junior leaders. Over the years they have made a tremendous impact on their communities, with our support and guidance. In addition to the partnerships described above, we seek to build relationships with elderly person's accommodations throughout the borough. Sheltered housing projects have welcomed our groups in to do presentations and build trust between the generations. This is particularly important in areas where such trust has been eroded over the years. The effects of social and economic disadvantage run deep and the fracture of inter-generational relationships is a very unwelcome outcome. We want to play our part in mitigating that. Again though, the pandemic has limited our scope for these partnerships but as things begin to ease, they will continue to be a key aspect of our unique approach. One event that did take place was a Scarecrow Festival in the village of South Hiendley, where our activity centre is based and the location of our Headquarters. Our facilities were invaluable to the success of the event last year. This is one of many events our facilities enhance. The comments received on Social Media below, echo the sense of community, togetherness and partnership the facilities, staff and volunteers at Jenny's Field bring to the local area:

Well organised, kids had a lovely afternoon at Jenny's field xx

Thanks so much to the Exodus project and their wonderful staff for everything today and not forgetting Walter the dog for being so cute. Such an amazing place for local children. If you haven't already please take a look at their page to find out what they are all about.

5. The most rewarding aspect of our model is the volunteer development programme we have established. So many of our 80+ volunteers are young people who have come through our activity programmes. So keen are they to remain involved when they leave our youth groups, they volunteer their time and skills to help in the younger age activity clubs where once they were members and beneficiaries. It really is an "everybody wins" scenario. This year we have once again attracted so many young people into volunteering and with the development of our retail operations, we now have a range of volunteering opportunities to offer. As well as the clubs, camps and home visits, our investment in young people extends to equipping them for the world of work or higher education, by offering volunteer experiences accompanied by mentoring and support from trusted adults.

6. As we reported last year, during the height of the pandemic, we were using our vehicles to distribute food that we are given by the local Aldi, Morrison's and M&S stores. Because we visit the children and young people in their homes weekly (paragraph 3 above) as part of our unique model, we know the families likely to be most affected by the pandemic. These are the families we have focused on for food distribution. Our food distribution activity has been so appreciated by the families we support and this has continued even as the self isolation rules have relaxed. The supermarkets have been impressed with our work and have pledged to continue to donate surplus food and this has been established now as another aspect of our unique model. New families are requesting our support all the time.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

The impact of Covid 19

During the periods that we were unable to deliver the activity clubs, weekend camps, home visits and community partnership activities that are the basis of our unique model, we have focused on creative and imaginative ways to remain in touch and influential in the lives of the children and young people.

We have a YouTube channel, through which we delivered the educational aspects of our weekly programmes. In addition, we explained and demonstrated crafts and other leisure activities, to keep the children occupied when they were not involved in school-based programmes.

We delivered activity packs to the children's homes. These packs contained quizzes, puzzles, educational materials and treats, with the aim of maintaining the close relationships we have and keeping the families informed about our future plans.

Exodus have been involved in delivering food parcels to needy families throughout the pandemic and we will be looking to expand this to a wider network of families, even as the impact of the pandemic eases. So popular and needed have these packs been, that the supermarkets who support us in it have pledged their continued support.

Finally, we have use social media platforms to maintain contacts and deliver activity sessions with our young people, especially the junior volunteers who are so important to our work. These took the form of quiz nights, discussion groups and games, to build relationships and a sense of team.

As we have emphasised above, we were determined that the pandemic would not cause us to lose touch with those who we have built such strong relationships with. So, when the School and Church Halls out in the villages and estates were not able to permit us to use their venues, as we normally would for our weekly activities, we bused the children into Jenny's Field where we could control the environment and ensure the necessary cleaning and other conditions could be met. The measures we introduced – temperature taking, mask wearing, hand sanitising, introduction of support bubbles, adapted activities, cleaning and close supervision, meant that we didn't have one single episode of virus spreading, that was tracked back to our activities.

Feedback and life stories

Over the years, we have shared comments from service users and anonymised life stories to demonstrate the impact of our work. This year we want to tell you about Reece & Jess*:

Reece is a challenging child, who comes from a deprived background. One particular week Reece's behaviour had significantly improved, so he won a prestigious award for the best contribution to his club that week. For his prize he chose a highly valued collectable from the prize table. The week after in circle time he told the story of how his mother's boyfriend had stolen and sold his prize. With experienced and trusted people around him to listen and support, Reece will be guided away from bitterness and anger, towards understanding and personal growth.

We want to tell you about a young person who we have known for about 5 years now, who we will call Jess. Recently she has experienced trauma that no 13 year old girl should. Because she has found a second family at Exodus, she is being supported through a court appearance and coping with the damage that has been caused to her. One of our Volunteer Coordinators is mentoring and guiding her through the most turbulent times and offering counsel and support to her mother also. Jess wants to be among trusted adults and so is involving herself in more activities run by Exodus, even those outside of the area where she lives. We are able to offer her distractions away from the pressures of the home but more than that, she knows she is among trusted adults who will stand alongside her.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Below – a small selection of the scores of comments we receive each year on Social Media:

"Hi I just wanted to thank you. Jade has come back from today's club saying she's had the best time today! She really looks forward to Wednesdays and told me that she made a friend today. Thank you!" (Parent)*

"Its great, he comes home so happy babbling away about what he's done and as parents no xbox in sight! I've been recommending you to everyone" KM - parent

Parent

Sophie loved it. Thank you so much for bringing some normality back to my little girl ❤️
Kidz Klub member*

Thank you for always looking after us and making us smile from Harrison x*

Amazing groups giving youths and children time to be themselves❤❤ (Community member)

*Names Changed

Funding and Fundraising

It remains the case that the vast majority of our income is from Trusts and Foundations and this year we have attracted some new ones to supplement the many who have been alongside us for years. Quite simply, they are our lifeline. Since the majority of them do not commit to repeat annual donations, it is important that we don't become overly dependent on 2 or 3 of the larger ones, as we did previously with Lottery funding. We are constantly seeking the partnership and support of newly registered trusts and foundations that share our aims. Shared aims is the key here. There are thousands of Trusts and Foundations in Britain alone. All have their own specific areas of interest. Fortunately for Exodus, many of them like to support work among children and young people, especially those growing up in less advantaged communities and who may experience inequality of opportunity. The Trustees of Exodus want to affirm with all sincerity, the kindness and philanthropy of those who set up such foundations with the aim of supporting society's most vulnerable people.

In second place now, when it comes to income sources, after Trust and Foundation giving, is retail income. In the period of this report we have opened a new charity shop in Barnsley Town Centre replacing an old Top Shop store. As you might imagine, it is in a prime Town Centre location. In normal circumstances we wouldn't come close to being able to afford the rent or even 20% of the rates on such premises. However, we have been offered the property rent free for a limited period and because of the discounts on rates available during the pandemic, we have had no rates to pay either. In other words, after utilities and staff costs, all the takings from sales have been profit. Since the shop is managed by our trading arm – The Exodus Project Trading Ltd, all profits are gifted to the charity, and these have been substantial in the early months of operation. Despite the pandemic "lockdowns" we have still managed to attract a loyal customer base already and many serendipitous browsers have commented on their good value purchases. Add to this that we have a mountain of saleable donations from our many supporters, and we are hopeful that retail will be a significant source of income, even when we have to move out of our current highly desirable premises. Our expectation is that we will find other, more affordable premises, and that our time in the Town Centre will have enabled us to build a solid reputation and our customers will follow us. Our charity shop in Cudworth remains open and is flourishing. Retail sales continue therefore to be a good source of income for the charity.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Other sources of earned income have been severely curtailed in the period of this report due to the pandemic. As described above under "Core Work" paragraph 4, during the summer months we are often to be found partnering with other community groups delivering activities and community improvement initiatives. These events have been a source of additional earned income in the past, through the sale of goods, raffles, tombola's and fares for our various attractions. For obvious reasons, such events were all but eliminated in 2020/21, and income was affected accordingly. However, lost revenue from these sources was made up for by the various Covid19 related grants administered by the Local Authorities of both Barnsley and Wakefield, in which we have properties for which we are liable for rates.

Our Social Media platforms continue to provide an outlet for crowd funding and smaller appeals. More prevalently, they enable us to share our day to day work with words and pictures and the affirmation and encouragements we get are so valuable. We believe this provides a foundation. Not every media post should involve an appeal. In fact, very few of them should. Our policy is to deliver our work, show people what we achieve and allow them to respond if they are inspired to do so. Every so often, an appeal might then be launched when people are involved and invested in the outcomes.

In conclusion, we are delighted to report that every single one of our funders were entirely understanding when the core work they support was not delivered due to the pandemic restrictions. All were happy for us to use their grants to fund our adapted services and many have pledged ongoing support in 2021/22.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered, or in the event of winding up. Additionally, now that the charity owns its own building, a provision is needed for unexpected maintenance and replacement costs in relation to the building.

Our overall policy is to work towards accumulating a contingency fund to cover unexpected essential maintenance costs, redundancy and other costs in the event of winding up, together with a provision for 3 months running costs. This will give the charity stability to continue activities in the future. A provision is also needed for future salaries costs, due to the short term nature of the funding. At the year-end unrestricted funds stand at £76,573 which includes the contingency fund of £40,000, salaries cost provision of £20,000 and the general unrestricted reserve of £16,573.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

THE EXODUS PROJECT
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Financial Review

The financial statements are set out in pages 12 to 21.

In common with other charities of a similar size and nature, the charity has limited resources and its ongoing operations are currently dependent on short-term funding from grant providers, together with financial support and fundraising from corporate and individual donors.

During the year, the charity generated incoming resources of £250,305 (2020: £275,005).

The trustees remain extremely grateful for the generosity of all of our grant providers (detailed in note 3 to the accounts), our personal and corporate donors and other supporters of the charity.

Total expenditure during the year was £268,168, resulting in a deficit for the year of £17,863. The deficit, however, includes the depreciation charge of £54,444.

The total funds at the year-end, including Fixed Assets, stand at £500,293 (2020: £518,156).

The general unrestricted fund stands at £16,573 at the year end. There is a sum of £40,000 designated to the contingency fund and £20,000 provision for future salaries cost.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed Janet B. Wilson. Dated: 04 October 2021
Janet Wilson, Chair/ Director

THE EXODUS PROJECT
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity, which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a qualified member of the Association of Accounting Technicians.

Basis of independent examiner's report

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed Angela Hayes

Date: 04 October 2021

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

THE EXODUS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income & Expenditure Account)

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total Funds	2020
	Note	£	£	£	£	£
Income:						
Gifts & donations	2	100,317	-	12,050	112,367	114,247
Grants	3	68,401	-	59,514	127,915	137,848
Subscriptions		1,349	-	-	1,349	5,861
Fundraising		265	-	-	265	2,170
Methodist Circuit service agreement		6,000	-	-	6,000	6,000
Other earned income		2,154	-	-	2,154	6,986
Other income		255	-	-	255	1,893
Total income		178,741	-	71,564	250,305	275,005
Expenditure						
Salaries cost	8	130,421	-	49,572	179,993	144,965
Trips and weekends		347	-	1,066	1,413	6,200
Activities		73	-	788	861	5,042
Venue hire		-	-	225	225	3,030
Prizes		106	-	1,307	1,413	2,525
Transport		5,570	-	4,612	10,182	8,529
Clothing & uniform		139	-	-	139	2,041
Building repairs & maintenance		1,001	-	-	1,001	3,263
Premises overheads & equipment		5,092	-	51	5,143	3,796
Insurance		2,828	-	-	2,828	2,738
Utilities & cleaning		3,949	-	286	4,235	5,194
Training		156	-	280	436	177
Resources		159	-	436	595	719
Admin & office expenses		1,879	-	691	2,570	5,711
Fundraising costs		-	-	-	-	531
Volunteer & staff expenses		364	-	50	414	665
Accountancy		750	-	-	750	750
Depreciation		-	54,444	-	54,444	39,417
Other		956	-	570	1,526	2,621
Total expenditure		153,790	54,444	59,934	268,168	237,914
Net income/expenditure		24,951	(54,444)	11,630	(17,863)	37,091
Transfers between funds	14	(12,556)	27,555	(14,999)	-	-
Total funds brought forward		64,178	421,333	32,645	518,156	481,065
Total funds carried forward	13	76,573	394,444	29,276	500,293	518,156

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The designated funds are fixed assets held for the charity's own use.

The comparative figures for each fund are shown in notes to the accounts.

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	5	394,444		421,333	
Total fixed assets			394,444		421,333
Current assets					
Debtors	6	12,900		10,425	
Cash at bank and in hand		100,529		90,770	
Total current assets		113,429		101,195	
Current liabilities					
Creditors	7				
amounts falling due within one year		(7,580)		(4,372)	
Net current assets			105,849		96,823
Net assets			<u>500,293</u>		<u>518,156</u>
Funds of the charity	13				
Unrestricted funds			76,573		64,178
Designated funds (Fixed Assets)			394,444		421,333
Restricted funds			29,276		32,645
Total funds			<u>500,293</u>		<u>518,156</u>

Exemption from audit

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed Janet B. Wilson

Dated: 04 October 2021

Janet Wilson, Chair/ Director

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

The Exodus Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, of the SORP (smaller charities).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

Covid-19

The trustees have been delighted that all those who support the work of the charity, without exception, have been happy with the adaptability the charity has shown during the Coronavirus pandemic. No one has seen fit to suspend or withdraw support, but have either continued to support the adapted work, or have been patient and flexible with funding to enable the charity to extend outcome deadlines where they have been a feature of a dedicated grant.

Income streams through the charity's own fundraising and earned income have been affected by Covid 19 and the management has been very grateful to receive dedicated Covid 19 grants to fill the gap.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

Taxation

As a registered charity, The Exodus Project is exempt from corporation tax on income applied to its charitable activities.

Fixed assets and depreciation

Fixed assets are stated at cost or valuation at the date of acquisition. Minor additions costing below £500 are not capitalised. Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. The rates applicable are:

Buidling improvements	- 7.5% on a straight line basis
Fixtures, Fittings & equipment	- 33.333% on a straight line basis
Motor Vehicles	- 10 to 20% on a straight line basis

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

2. Gifts and donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
D Harrell Award	-	12,000	12,000	-	12,000	12,000
Other Restricted Donations	-	50	50	-	319	319
Unrestricted Donations	64,720	-	64,720	79,427	-	79,427
Gift Aid	15,755	-	15,755	22,501	-	22,501
Gift from Trading Subsidiary	19,842	-	19,842	-	-	-
Total	100,317	12,050	112,367	101,928	12,319	114,247

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

3. Grant income

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
BMBC - Central Ward	-	2,500	2,500	-	7,500	7,500
BMBC - NE, Cudworth & Brierley Wards	-	13,124	13,124	-	9,321	9,321
BMBC - Worsbrough Ward	-	-	-	-	2,000	2,000
BMBC - Kingstone Ward	-	1,436	1,436	-	2,123	2,123
BMBC - South Ward	-	-	-	-	1,925	1,925
BMBC - Shop Front grant	-	-	-	-	3,263	3,263
Local Authority Business Support Grants	28,251	-	28,251	-	-	-
HMRC - CJRS Grants	-	7,434	7,434	-	-	-
Garfield Weston Foundation	-	-	-	20,000	-	20,000
S Yorkshire Community Foundation	5,000	2,262	7,262	-	5,000	5,000
The Bernard Sunley Charitable Foundation	-	3,000	3,000	-	-	-
The Better Barnsley Bond	-	5,000	5,000	-	-	-
The Trusthouse Charitable Foundation	-	19,350	19,350	-	18,970	18,970
SY Police Violence Reduction Fund	-	-	-	-	18,046	18,046
Yorkshire Health Charity	-	-	-	-	12,600	12,600
The Beatrice Laing Trust	-	2,000	2,000	-	2,000	2,000
Wates Family Trust	-	-	-	-	5,000	5,000
The Randal Charitable Foundation	5,000	-	5,000	-	5,000	5,000
Persimmon Charitable Trust	-	1,000	1,000	-	1,000	1,000
The Charles & Elsie Sykes Trust	2,000	-	2,000	2,000	-	2,000
Henry Boot Construction	-	-	-	1,200	-	1,200
The Woodward Charitable Trust	2,000	-	2,000	-	-	-
Barratt Developments	1,000	-	1,000	-	-	-
R Walker Charitable Trust	2,000	-	2,000	-	-	-
The Freshgate Trust Foundation	2,000	-	2,000	2,000	-	2,000
The Graham & Susan Harris Charity	7,000	-	7,000	3,500	-	3,500
The Harry Bottom Charitable Trust	1,200	-	1,200	3,800	-	3,800
St James's Place Charitable Foundation	2,500	-	2,500	-	-	-
West Riding Masonic Charities	2,000	-	2,000	-	-	-
CKWAF	-	1,508	1,508	-	-	-
Ron Carbutt Trust Fund	-	500	500	-	-	-
Neighbourly Community Fund	-	400	400	-	-	-
The Sir Bernard & Lady Schreier Foundation	1,000	-	1,000	-	-	-
May Hearnshaw Charity	600	-	600	-	-	-
Gemma & Chris McGough Foundation	1,250	-	1,250	1,400	-	1,400
The Pat Newman Memorial Trust	1,000	-	1,000	2,000	-	2,000
Shaw Lands Trust	1,200	-	1,200	1,350	-	1,350
Souter Charitable Trust	3,000	-	3,000	3,000	-	3,000
The Markom Foundation	-	-	-	1,000	-	1,000
Marsh Christian Trust	400	-	400	350	-	350
Other	-	-	-	2,500	-	2,500
	68,401	59,514	127,915	44,100	93,748	137,848

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

4. Expenditure analysis by fund

	2021 £	2020 £
Unrestricted Funds		
Salaries cost	130,421	81,220
Trips and weekends	347	1,548
Activities	73	3,613
Venue hire	-	1,840
Prizes	106	1,267
Transport	5,570	7,694
Clothing & uniform	139	2,041
Building repairs & maintenance	1,001	-
Premises overheads	5,092	3,605
Insurance	2,828	2,738
Utilities & cleaning	3,949	4,590
Training	156	97
Resources	159	508
Admin costs	1,879	5,096
Fundraising costs	-	531
Volunteer & staff expenses	364	665
Accountancy	750	750
Other	956	2,207
	153,790	120,010
Restricted funds		
Salaries cost	49,572	63,745
Trips and weekends	1,066	4,652
Activities	788	1,429
Venue hire	225	1,190
Prizes	1,307	1,258
Transport	4,612	835
Building repairs & maintenance	-	3,263
Premises overheads	51	191
Utilities & cleaning	286	604
Training	280	80
Resources	436	211
Admin costs	691	615
Volunteer & staff expenses	50	-
Other	570	414
	59,934	78,487
Designated funds		
Depreciation	54,444	39,417
	54,444	39,417
Total Expenditure	268,168	237,914

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

5. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Motor Vehicles £	Computers & Equipment £	Total £
Cost					
as @ 01-Apr-2020	140,000	373,988	98,234	74,415	686,637
Additions	-	-	-	27,555	27,555
Disposals	-	-	-	-	-
as @ 31-Mar-2021	<u>140,000</u>	<u>373,988</u>	<u>98,234</u>	<u>101,970</u>	<u>714,192</u>
Depreciation					
as @ 01-Apr-2020	-	155,019	54,684	55,601	265,304
Disposals	-	-	-	-	-
Charge this period	-	28,049	10,725	15,670	54,444
as @ 31-Mar-2021	<u>-</u>	<u>183,068</u>	<u>65,409</u>	<u>71,271</u>	<u>319,748</u>
Net Book Value					
as @ 31-Mar-2021	<u>140,000</u>	<u>190,920</u>	<u>32,825</u>	<u>30,699</u>	<u>394,444</u>
as @ 31-Mar-2020	<u>140,000</u>	<u>218,969</u>	<u>43,550</u>	<u>18,814</u>	<u>421,333</u>

6. Debtors

	2021 £	2020 £
Amounts due from trading subsidiary	10,209	7,344
Other debtors & prepayments	2,691	3,081
	<u>12,900</u>	<u>10,425</u>

7. Creditors

	2021 £	2020 £
Accruals	3,354	1,195
PAYE liability	3,550	3,177
NEST Pension liability	676	-
	<u>7,580</u>	<u>4,372</u>

THE EXODUS PROJECT
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

8. Staff costs and numbers

	2021	2020
	£	£
Salaries, including social security costs & pension contribution	179,993	143,825
Redundancy cost	-	1,140
	<u>179,993</u>	<u>144,965</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 8 (2020: 7).

The prior year redundancy cost is in relation to Lottery funded posts, funding ended 2019.

9. Analysis of net assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
31/03/2021				
Fixed assets	-	394,444	-	394,444
Current assets	84,153	-	29,276	113,429
Current liabilities	(7,580)	-	-	(7,580)
	<u>76,573</u>	<u>394,444</u>	<u>29,276</u>	<u>500,293</u>
31/03/2020				
Fixed assets	-	421,333	-	421,333
Current assets	68,550	-	32,645	101,195
Current liabilities	(4,372)	-	-	(4,372)
	<u>64,178</u>	<u>421,333</u>	<u>32,645</u>	<u>518,156</u>

10. Trustees' remuneration, benefits and expenses

No trustee received any remuneration during this or the previous financial year, or had any personal interest in any contract or transaction entered into by the charity.

11. Related party transactions

The charity received donations from The Exodus Project Trading Limited to the value of £19,842 (2020: £nil).

There were no other related party transactions.

12. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £750. (2020: £750).

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

13. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Unrestricted Fund	24,178	178,741	(153,790)	(32,556)	16,573
Contingency Fund	40,000	-	-	-	40,000
Provision for Salaries Costs	-	-	-	20,000	20,000
	64,178	178,741	(153,790)	(12,556)	76,573
Designated funds					
Fixed Assets	421,333	-	(54,444)	27,555	394,444
	421,333	-	(54,444)	27,555	394,444
Restricted funds					
BMBC - Central Area Ward	-	2,500	(2,500)	-	-
BMBC - NE, Cudworth & Brierley Wards	4,738	13,124	(13,550)	(2,789)	1,523
BMBC - Kingstone Ward	-	1,436	(30)	(1,406)	-
BMBC - South Area Ward	1,157	-	(1,157)	-	-
S Yorkshire Community Foundation	-	2,262	(2,262)	-	-
CKWAF	-	1,508	(1,508)	-	-
HMRC (CJRS)	-	7,434	(7,434)	-	-
The Trusthouse Charitable Foundation	15,946	19,350	(18,543)	-	16,753
D Harrell Award	-	12,000	(12,000)	-	-
Miniature Railway Project	10,804	-	-	(10,804)	-
BBQ Donation	-	50	(50)	-	-
Neighbourly Community Fund	-	400	(400)	-	-
Ron Carbutt Trust Fund	-	500	(500)	-	-
Pond Development Project:					
The Beatrice Laing Trust	-	2,000	-	-	2,000
The Bernard Sunley Foundation- Pond	-	3,000	-	-	3,000
Persimmon Charitable Trust	-	1,000	-	-	1,000
The Better Barnsley Bond	-	5,000	-	-	5,000
	32,645	71,564	(59,934)	(14,999)	29,276
TOTAL FUNDS	518,156	250,305	(268,168)	-	500,293

14. Fund Transfers

Funds for the purchase of fixed assets of £27,555 were transferred to the designated Fixed Asset fund, in accordance with the Fixed Asset policy.

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

15. Restricted Funds

- BMBC: Central Ward – Funding from Barnsley Metropolitan Borough Council to provide activities within the central area council, to contribute to the cost of salaries, activities and associated overheads.
- BMBC: North East, Cudworth & Brierley Ward – Funding from Barnsley Metropolitan Borough Council to provide activities within the north east area council, to contribute to the cost of salaries, activities and associated overheads.
- BMBC: Kingstone Ward – Funding from Barnsley Metropolitan Borough Council to provide activities within the Kingstone area council, to contribute to the cost of salaries, activities and associated overheads.
- BMBC: South Area Ward – Funding from Barnsley Metropolitan Borough Council to provide activities within the south area council, to contribute to the cost of salaries, activities and associated overheads.
- South Yorkshire Community Foundation – a grant for response to Covid-19.
- CKWAF – a grant to support food deliveries during the pandemic.
- HMRC – Coronavirus Job retention scheme grant to reimburse salary costs of furloughed staff.
- The Trusthouse Charitable Foundation – a grant to contribute to the salary costs of the project workers.
- D Harrell Award – a regular donation to contribute to salaries costs of the charity.
- Miniature Railway Project – grants and donations from a variety of funders to contribute to the development of the miniature railway.
- BBQ Donation – a restricted one-off donation to contribute to the costs of the BBQ.
- Neighbourly Community Fund – a micro-grant for response to Covid-19.
- Ron Carbutt Trust Fund – a grant for support in relation to Covid-19.
- Pond Development Project – restricted funds provided from the following funders to contribute to the development of ponds at Jenny's Field:
 - i. The Beatrice Laing Trust
 - ii. The Bernard Sunley Foundation
 - iii. Persimmon Charitable Trust
 - iv. The Better Barnsley Bond

