

**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**

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**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**

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**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**

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**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.

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**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2021**

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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**

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**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

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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**

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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**

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**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**

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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**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 £
<b>Income:</b>						
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
<b>Total income</b>		<b>178,741</b>	<b>-</b>	<b>71,564</b>	<b>250,305</b>	<b>275,005</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>		<b>153,790</b>	<b>54,444</b>	<b>59,934</b>	<b>268,168</b>	<b>237,914</b>
<b>Net income/expenditure</b>		<b>24,951</b>	<b>(54,444)</b>	<b>11,630</b>	<b>(17,863)</b>	<b>37,091</b>
Transfers between funds	14	(12,556)	27,555	(14,999)	-	-
Total funds brought forward		64,178	421,333	32,645	518,156	481,065
<b>Total funds carried forward</b>	<b>13</b>	<b>76,573</b>	<b>394,444</b>	<b>29,276</b>	<b>500,293</b>	<b>518,156</b>

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

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**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	-	-	-
<b>Total</b>	<b>100,317</b>	<b>12,050</b>	<b>112,367</b>	<b>101,928</b>	<b>12,319</b>	<b>114,247</b>

# 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
	<b>68,401</b>	<b>59,514</b>	<b>127,915</b>	<b>44,100</b>	<b>93,748</b>	<b>137,848</b>



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

**4. Expenditure analysis by fund**

	2021 £	2020 £
<b>Unrestricted Funds</b>		
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
	<b>153,790</b>	<b>120,010</b>
<b>Restricted funds</b>		
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
	<b>59,934</b>	<b>78,487</b>
<b>Designated funds</b>		
Depreciation	54,444	39,417
	<b>54,444</b>	<b>39,417</b>
<b>Total Expenditure</b>	<b>268,168</b>	<b>237,914</b>

**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 £
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net Book Value</b>					
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
	£	£	£	£
<b>31/03/2021</b>				
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>
<b>31/03/2020</b>				
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 £
<b>Unrestricted funds</b>					
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
	<b>64,178</b>	<b>178,741</b>	<b>(153,790)</b>	<b>(12,556)</b>	<b>76,573</b>
<b>Designated funds</b>					
Fixed Assets	421,333	-	(54,444)	27,555	394,444
	<b>421,333</b>	<b>-</b>	<b>(54,444)</b>	<b>27,555</b>	<b>394,444</b>
<b>Restricted funds</b>					
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
	<b>32,645</b>	<b>71,564</b>	<b>(59,934)</b>	<b>(14,999)</b>	<b>29,276</b>
<b>TOTAL FUNDS</b>	<b>518,156</b>	<b>250,305</b>	<b>(268,168)</b>	<b>-</b>	<b>500,293</b>

### 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

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#### 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

