

**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

**CONTENTS**

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	<b>Page</b>
Legal and administrative information	3
Trustees' report	4 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Statement of Cash Flows	14
Notes to the financial statements	15 - 24

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

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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  
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**

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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 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**

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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**

**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**

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**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**

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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**

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**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**

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**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**

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**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**

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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**

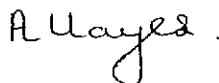
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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**

		<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income:</b>						
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	-	-	-	-	-
<b>Total income</b>		<b>215,284</b>	<b>-</b>	<b>519,877</b>	<b>735,161</b>	<b>296,084</b>
<b>Expenditure</b>						
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	-	-	-	-	-
<b>Total expenditure</b>		<b>200,517</b>	<b>89,626</b>	<b>40,548</b>	<b>330,691</b>	<b>300,476</b>
<b>Net income/expenditure for the year</b>		<b>14,767</b>	<b>(89,626)</b>	<b>479,329</b>	<b>404,470</b>	<b>(4,392)</b>
Transfers between funds	13	(80,215)	403,771	(323,556)	-	-
Total funds brought forward		84,780	361,142	49,979	495,901	500,293
<b>Total funds carried forward</b>	<b>12</b>	<b>19,332</b>	<b>675,287</b>	<b>205,752</b>	<b>900,371</b>	<b>495,901</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 2023**

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	4	675,287		361,142	
Total fixed assets			675,287		361,142
<b>Current assets</b>					
Debtors	5	28,297		65,633	
Cash at bank and in hand		202,678		75,319	
Total current assets		230,975		140,952	
<b>Current liabilities</b>					
Creditors	6				
amounts falling due within one year		(5,891)		(6,193)	
<b>Net current assets</b>			225,084		134,759
<b>Net assets</b>			<u>900,371</u>		<u>495,901</u>
<b>Funds of the charity</b>	12				
Unrestricted funds			19,332		84,780
Designated funds (Fixed Assets)			675,287		361,142
Restricted funds			205,752		49,979
<b>Total funds</b>			<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 £
<b>Cash flows from operating activities:</b>		
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)
<b>Net cash provided by (used in) operating activities</b>	<b>127,359</b>	<b>(25,210)</b>
<b>Cash flows from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>127,359</b>	<b>(25,210)</b>
Cash and cash equivalents at the beginning of the reporting period	75,319	100,529
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>202,678</b>	<b>75,319</b>
Cash in hand and at bank	202,678	75,319
Notice deposits	-	-
<b>Total cash and cash equivalents</b>	<b>202,678</b>	<b>75,319</b>

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

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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).

**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

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#### **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
	£	£	£	£	£	£
<b>2a Donations &amp; legacies:</b>						
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>
<b>2b Charitable activities:</b>						
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>
<b>2c Other trading activities:</b>						
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>
<b>2d Investment income:</b>						
Bank interest	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u><b>215,284</b></u>	<u><b>519,877</b></u>	<u><b>735,161</b></u>	<u><b>204,335</b></u>	<u><b>91,749</b></u>	<u><b>296,084</b></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
	<b>42,850</b>	<b>22,977</b>	<b>65,827</b>	<b>49,201</b>	<b>34,041</b>	<b>83,242</b>

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	-	-	-
	-	<b>482,900</b>	<b>482,900</b>	-	<b>43,250</b>	<b>43,250</b>

# 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 £
<b>3a Cost of Raising funds:</b>						
Salaries cost	21,178	-	21,178	20,326	-	20,326
General fundraising costs	1,060	500	1,560	334	-	334
	<b>22,238</b>	<b>500</b>	<b>22,738</b>	<b>20,660</b>	<b>-</b>	<b>20,660</b>
<b>3b Cost of Charitable Activities:</b>						
<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
	<b>234,837</b>	<b>40,048</b>	<b>274,885</b>	<b>193,533</b>	<b>54,752</b>	<b>248,285</b>
<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	-	-	-	-	-	-
	<b>33,068</b>	<b>-</b>	<b>33,068</b>	<b>31,531</b>	<b>-</b>	<b>31,531</b>
<b>Total Cost of Charitable Activities</b>	<b>267,905</b>	<b>40,048</b>	<b>307,953</b>	<b>225,064</b>	<b>54,752</b>	<b>279,816</b>
<b>3c Other expenditure</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>290,143</b>	<b>40,548</b>	<b>330,691</b>	<b>245,724</b>	<b>54,752</b>	<b>300,476</b>

**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 £
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net Book Value</b>					
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 £
<b>31/03/2023</b>				
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>
<b>31/03/2022</b>				
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 £
<b>Unrestricted funds</b>					
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
	<b>84,780</b>	<b>215,284</b>	<b>(200,517)</b>	<b>(80,215)</b>	<b>19,332</b>
<b>Designated funds</b>					
Fixed Assets	361,142	-	(89,626)	403,771	675,287
	<b>361,142</b>	<b>-</b>	<b>(89,626)</b>	<b>403,771</b>	<b>675,287</b>
<b>Restricted funds</b>					
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
	<b>49,979</b>	<b>519,877</b>	<b>(40,548)</b>	<b>(323,556)</b>	<b>205,752</b>
<b>TOTAL FUNDS</b>	<b>495,901</b>	<b>735,161</b>	<b>(330,691)</b>	<b>-</b>	<b>900,371</b>

### 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

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#### 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.