

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

**THE EXODUS PROJECT**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

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

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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**

**The Kings Award for Voluntary Services**

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

**Our Core Work**

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

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

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**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

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

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

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

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

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

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

### **Jenny's Field Developments**

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

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

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

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

**The charity's policy on reserves**

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

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

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



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

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**Exemptions**

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

**Statement of trustee's responsibilities**

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

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Financial Review**

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

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

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

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

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

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

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

**Small company provisions**

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

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

Signed on behalf of the charity's trustees:

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

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

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

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

Signed:



Date: 22 October 2024

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

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

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

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

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

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

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

**THE EXODUS PROJECT**  
**BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2024**

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

**Exemption from audit**

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

**Directors' responsibilities:**

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

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

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

Signed Janet B. Wilson . Dated: 22 October 2024

**Janet Wilson, Chair/ Director**

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

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

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

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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 2024

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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:

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

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

#### **Funds structure**

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

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

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

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

2. Analysis of Income

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



# THE EXODUS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

### Grants for Revenue expenditure

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

# THE EXODUS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

### Grants & Gifts for Capital Project

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

# THE EXODUS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

### 3. Analysis of Expenditure

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

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

**4. Tangible Fixed Assets**

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

**5. Debtors**

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

**6. Creditors**

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

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

**7. Staff costs and numbers**

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

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

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

**8. Analysis of net assets by fund**

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
<b>31/03/2024</b>				
Fixed assets	-	975,506	-	975,506
Current assets	69,076	-	34,286	103,362
Current liabilities	(7,404)	-	-	(7,404)
	<u>61,672</u>	<u>975,506</u>	<u>34,286</u>	<u>1,071,464</u>
<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>

**9. Trustees' remuneration, benefits and expenses**

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

**10. Related party transactions**

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

There were no other related party transactions.

**11. Independent examination and accountancy services**

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

# THE EXODUS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

### 12. Movements in funds

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

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

Other Fund Transfers:

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

## THE EXODUS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

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