

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

THE EXODUS PROJECT
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025

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

CONTENTS

	Page
Legal and administrative information	3
Trustees' report	4 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Statement of Cash Flows	13
Notes to the financial statements	14 - 23

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

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

THE EXODUS PROJECT
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025

Structure, governance and management

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

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

Appointment of trustees

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

Trustee training and induction

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

Related parties

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

Risk management

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

Organisation structure

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

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

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

Charitable aims and objectives

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

Public benefit statement

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

Annual report of activities, achievements and performance during the year

A Royal Visit

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

Our Core Work

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

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

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

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

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

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

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

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

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

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

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

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

Property

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

Funding and Fundraising

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

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

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

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

The charity's policy on reserves

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

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

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

Exemptions

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

Statement of trustee's responsibilities

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

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

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

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

Financial Review

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

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

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

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

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

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

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

Small company provisions

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

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

Signed on behalf of the charity's trustees:

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Signed:



Date: 19 August 2025

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

THE EXODUS PROJECT

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

YEAR ENDED 31 MARCH 2025

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

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

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

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

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

THE EXODUS PROJECT
BALANCE SHEET
YEAR ENDED 31 MARCH 2025

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

Exemption from audit

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

Directors' responsibilities:

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

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

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

Signed _____ Dated: 19 August 2025

Janet Wilson, Chair/ Director

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

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

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

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)– (Charities SORP (FRS102)) and the Companies Act 2006.

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

Going Concern note

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

Incoming resources

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

Donated goods and services

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

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

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

Resources expended

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

Operating leases

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

Taxation

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

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

Fixed assets and depreciation

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

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

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

Funds structure

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

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

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

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

2. Analysis of Income

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

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

Grants for Revenue expenditure

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

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

Grants & Gifts for Capital Project

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

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

3. Analysis of Expenditure

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

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

4. Tangible Fixed Assets

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

5. Debtors

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

6. Creditors

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

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

7. Staff costs and numbers

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

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

8. Analysis of net assets by fund

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

9. Trustees' remuneration, benefits and expenses

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

10. Related party transactions

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

There were no other related party transactions.

11. Independent examination and accountancy services

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

THE EXODUS PROJECT

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

12. Movements in funds

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

13. Fund Transfers

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

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

Other Fund Transfers:

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

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

14. Restricted Funds

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