

# EXODUS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2024

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and 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 SORP 2019 (FRS 102).

#### **Objectives and activities**

The principal activity of the charity is to advance the Christian religion and promote the benefit of young people primarily but not exclusively in Ireland.

We are a charity that educates and assists such young people, irrespective of their religious beliefs, through their leisure-time activities so as to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society. In particular, we:

- Provide facilities for recreation or other leisure time occupation in the interest of social welfare for young people in Ireland with the object of improving the conditions of life for such persons;
- Provide an alcohol and drug free cross community environment for the spiritual, social and physical recreation and training of young people with the object of improving the conditions of life of such young people;
- Provide programmes of mentoring and small groups whereby young people can learn from and be supported by older people and so help achieve their full educational and personal potential.

We also provide development aid and support to local communities, primarily but not exclusively in developing countries, for the furtherance of the relief of poverty, the advancement of education and other purposes beneficial to these local communities.

Exodus was established in Portstewart, Northern Ireland in 1997 and our vision is to see generations of young people boldly following Jesus and becoming lifelong disciple makers.

Our staff currently work alongside young people, disciple makers, churches and communities in Ireland (North & South), Hungary and Romania. We see our role as raising up young people who will live out a bold and active Christian faith where they live and through 25 years of disciple making, we have journeyed with over 15,000 young people and leaders.

We offer four primary opportunities full of depth, fun and adventure:

1. TEAMS - Unforgettable small group adventures combining discovery, friendship and mission.
2. EVENTS & RESIDENTIALS - Fun, intentional and creative opportunities which build community and create discipling moments.
3. MENTORING - Deep discipling relationships between young people and older Christians.
4. TRAINING AND RESOURCES - Creative materials and workshops to equip leaders, parents and young people to make disciples.

# EXODUS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Public benefits**

The trustees believe that both our purposes satisfy both elements of the public benefit requirement.

#### **Purpose 1:**

The direct benefits which flow from this purpose include:

- The opportunity to consider, celebrate and express the Christian faith.
- The adoption of a moral framework following the teachings of Jesus. This includes promoting peace, meeting the needs of others, tolerance and respect for diversity recognising all as being created by God and therefore all are equal.
- The provision of Christian religious education.
- Provision of training and skills development linked to Exodus programmes that will aid ongoing competence in areas such as public speaking, group facilitation, good practice in youth work, leadership, event management and teamwork.
- The provision of youth centres and activities open to all which encourage social contact and interaction with a positive ethos.
- The provision of volunteering opportunities within centres and local communities.

These benefits are demonstrated through stories recorded from participants and partner organisations, feedback from volunteers, quarterly updates and the annual report. In providing these benefits, Exodus seeks to share the core tenets of the Christian faith, however, it will not condone any activities which put undue pressure on individuals to take on these beliefs. The beneficiaries of this purpose are young people living in Ireland aged 15-25. There will also be a direct benefit to youth leaders trained in roles, an indirect benefit to the families of young people and a wider benefit to the local communities. A private benefit to staff will arise as they are paid and also trained to carry out the role but this is necessary and incidental and payment is in line with appropriate levels of remuneration. Another potential private benefit is that gained by a staff member or Trustee who also has a teenage child who takes part in activities. This individual applies for and is assigned places in the same way as all other beneficiaries. This benefit is incidental and necessary to ensure the benefit is provided to our beneficiaries.

#### **Purpose 2:**

The direct benefits which flow from this purpose include:

- The provision of practical repairs, maintenance and food distribution to care for those in need.
- The provision of Christian religious education.

These benefits are demonstrated through stories recorded from participants and partner organisations, feedback from volunteers, quarterly updates and the annual report. In providing these benefits Exodus seeks to share the core tenets of the Christian faith, however it will not condone any activities which put undue pressure on individuals to take on these beliefs. The beneficiaries of this purpose are individuals and communities primarily but not exclusively in developing countries.

#### *Grant making policy*

The charity may provide some financial assistance to organisations that it believes will advance its overall objectives. Primarily this is directed to our sister organisation "Exodus CEE" operating in Hungary and Romania.

#### *Volunteers*

The charity continues to rely on the work of volunteers who assist in office administrative roles, help at various events throughout the year and lead the teams which meet throughout the year and travel during the summer. We estimate a contribution of at least 50,000 volunteer hours in 2023/24 equivalent to £650,000 at an average hourly rate of £13.00.

- Full Time Self Funded Volunteers - e.g. Missionaries & Interns - 17,000 hours
- Regular & Sessional Youth Work Volunteers - e.g. Team leaders & mentors - 30,000 hours
- Regular part time support volunteers - e.g. Financial & Admin Support – 3,000 hours

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## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Achievements and performance

#### *Significant activities and achievements against objectives*

"I became a team leader after being a team member because there is no experience like it. Exodus changed my life. I can only give back." - Exodus Volunteer Leader 2023.

### Ongoing Ministry Celebrations

Between **1 September 2023 and 31 August 2024**, Exodus staff and volunteers in the UK & Ireland delivered ministry opportunities across our 6 locations: Coleraine, Lisburn, Derry, Belfast, Carrick and Banbridge. Each area has significant cause for celebration. The following are some 'headlines' from the life of Exodus in the last 12 months organised under the titles from our vision statement, 'Reach', 'Disciple' and 'Partner'.

#### Reach

- 427 pupils completed our SOAR course in schools.
- 80 young people joined an Ex-plore Team, our highest since 2014!
- Teams from the UK & Ireland shared the message of Jesus with over 3000 children and young people across 11 different countries.

#### Disciple

- 540 young people and leaders joined Exodus Teams in 2024.
- 250 young people joined the DISCIPLES programme.
- We launched a brand new 'Ex-press' course with 16 sessions and 9 videos.

#### Partner

- 1,225 young people from 56 different churches or organisations stayed in our Residential Centre.
- 179 different churches were represented on Exodus Teams.
- Legacy delivered the 'Men Behaving Dadly' series to 250 fathers.

### Development Celebrations

In March 2022, Exodus set out 12 Development goals linked to our drive for innovative and sustainable youth ministry until 2025. We are thrilled to share exciting progress in each of these 12 areas below:

#### **1. Employing a fully funded Outreach Worker within Exodus North-East.**

Following a successful fundraising campaign in Spring 2023 we employed a full-time and fully funded Outreach Worker in August 2023. The role has been highly fruitful and has resulted in a range of new outreach initiatives including the establishment of an SU group in Ballycastle and expanded delivery of the SOAR leadership course for pupils in Ballymoney.

#### **2. Piloting a team opportunity linked to leadership development that appeals to and engages those who aren't Christians.**

In 2023/24 we piloted an Easter school team with Cullybackey College and involved 9 young people who had no previous experience with Exodus.

#### **3. Pioneering a range of new and creative outreach initiatives.**

Each of our centres now run a range of drop-in, outreach and sports based initiatives engaging with approximately 300 young people each month. We have successfully trialled 2 links between churches and schools.

# EXODUS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### **4. Delivering a reshaped and re-branded intern programme with an intentional focus on leadership development.**

In Spring 2023, we began reshaping our internship under the title 'Emerging Leaders' with 6 interns joining the signing up for the programme for September 2023. Developments included a new interns journal, programme of leadership training days and a leadership development trip to Romania.

### **5. Creating a full set of updated team courses.**

In September 2022 a fully-funded volunteer joined the team as Mentoring & Content Developer. This focused role has allowed us to develop 4 new journals (1 per team course) which were distributed to 442 team members. In addition, we developed new Ex-change, Ex-press and Ex-tend courses. We have also added a team leader app.

### **6. Building a strategic approach to developing innovative and adventurous placements for teams.**

We have created a staff role of "Placement Coordinator", identified Moldova and Catalonia, Spain for development for future teams and made significant improvements in our communication and partnership with "hosts".

### **7. Building and launching a new model for Church commissioned Exodus workers who reach local young people with the gospel and raise up lifelong disciples of Jesus.**

We have begun piloting a new initiative called 'Journey Together' and are actively seeking church and community partnerships to launch new Exodus workers. We have launched the project in Magherafelt and East Antrim.

### **8. Launching a ministry to help fathers disciple their children.**

'Legacy' was launched in November 2022 as a new ministry for fathers. Since then, the ministry has developed rapidly through the launching of programmes such as 'Men Behaving Dadly', 'The Legacy Award' and a successful new podcast. In 2024, we appointed our second full time worker to the Legacy team. Through these new opportunities, Legacy has partnered with over 30 churches, partnered with 250+ dads and spoken to more than 2000 people across 24 events.

### **9. Appointing a worker who will unlock more of the potential of Walk with Me through refining the process and targeted invitation, training and support.**

Our newly appointed Mentoring and Content Developer has led our development in this area. In particular, this has resulted in the development of a new training resource, 2 new 'journey's on the WALKWITHME app and additional support for staff who are recruiting mentoring pairs.

### **10. Setting up a home for the ministry in Carrick and Newtownabbey.**

In Autumn 2023, Greenisland Presbyterian Church welcomed Exodus Carrick to set up a new home within its premises. This generous invitation was paired with the permission and support to renovate a now youth-friendly space. The partnership has been fruitful, and in February 2024 the Carrick team welcomed 43 young people and leaders onto Exodus Teams.

### **11. Building a new database and online platform to simplify & streamline activities for participants & staff.**

We made significant progress on this project through a lengthy consultation process with a technology partner. This resulted in the development of a strategic plan and a successful funding application to support the work.

### **12. Forming a volunteer support group for each Exodus Area working to help the work flourish locally.**

We have piloted a support group for our work in Belfast and established groups in the North East and North West. This has provided excellent support for the ministry there and plans are in plans to continue the development.

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## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Financial review

The detailed financial results for the year ended 31 August 2024 are shown on page 16 of the financial statements. The net income for the year amounted to £156,877 (2023: net expenditure of £13,428). At 31 August 2024, the funds of the charity amounted to £732,849 (2023: £575,972) comprising unrestricted general funds of £603,134 (2023: £523,508), unrestricted designated funds of £28,883 (2023: £Nil) and restricted funds of £100,832 (2023: £52,464). At 31 August 2024, fixed assets included within unrestricted funds are £218,396 (2023: £232,244) and within restricted funds are £13,739 (2023: £14,932). At 31 August 2024, free reserves being total funds after deducting restricted funds, designated funds and fixed assets are £384,738 (2023: £291,264).

### Principal Sources of Income

Our principal sources of income came from:

- Generated - 34% - Contributions from participants toward their involvement in opportunities
- Committed - 20% - Pledges & standing orders from churches, trusts & individuals
- One Off - 28% - Linked to project grants & donations from individuals & churches. (Also includes Gift Aid).
- Team Fundraising - 18%

### Expenditure

Our primary areas of expenditure are linked to:

- Salaries - 46% - Primarily front line youth work investing in volunteer leaders & young people (including support for Exodus CEE (sister organisation))
- Team Costs - 34% - Flights, accommodation & materials
- Youth Ministry Costs - 13%
- Running Costs - 7%
- One Off Projects & Development - <1%% - including New Outreach initiatives

# EXODUS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### *Going concern*

We had projected a financial deficit in **2023/24** however, **the year ended in a surplus** due primarily to:

- Unexpected one-off gifts (15k higher than budgeted)
- Increased tenancy in the residential centre (18k higher than expected)
- Increased participant numbers in our teams programme
- Generosity of local team members to contribute some fundraising to support local centres (approximately £21k across 6 regions)
- Unexpected savings on some salaries and large purchases.

#### **We are projecting a deficit for 24/25 due to the following:**

- Spending of 2 restricted funds namely "Outreach" and "Digital Boost".
- Designating significant funds to projects aiming to build long term health. With our reserves at a healthy level, we are also intending to invest approximately £170k in several capital projects that will build sustainability and strength to the organisation going forward. These projects are grouped under the title, Foundations for the Future and include necessary repairs and updates to our Lisburn Building, new sites for youth outreach in Derry and Magherafelt and new and improved sites for ministry in Hungary and Romania. Although Exodus reserves will be allocated, each of these projects will also be dependent on additional external donations or grants.

#### **Factors Affecting Future Financial Performance**

- Percentage of core funding is linked to level of participation in our teams programme
- Success of a small number of specific Grant applications
- Consistency of largest ongoing donors

#### *Reserves policy*

The charity's reserves should provide the organisation with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees intend to maintain the charity's reserves at a level which is at least equivalent to three months operational expenditure plus £70,000 for advance purchase of flights & insurance at the start of each financial year and have done so having regards to its manner of operation of likely funding streams.

The board will review the reserves to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis.

This figure for three months' operations equates to £174,900. The additional figure towards the insurance and flights budget is £70,000 - bringing the total reserves figure to £244,900.

Making allowance for restricted funds the trustees are able to report cash of £417,651 at the end of 31st August 2024.

#### *Major risks*

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees maintain a written risk register in order to document and review identified risks. The principal risks continue to be:

- Inflation in day to day costs and international travel.
- The challenges of working from and maintaining a large listed building in Lisburn.
- Need for new digital systems.
- Growing income streams and donor base in line with the growth of the team and opportunities.

# EXODUS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Plans for future periods

#### 1. Ongoing Ministry Goals

In 2024/25 we are determined to Reach 10,000 young people through schools work, drop ins and connection events. To Disciple 500 team members, 300 DISCIPLES and to partner with 100 churches and organisations in disciple making.

#### 2. Development & Sustainability Goals

Our priorities for growth are linked to our Foundations for the Future (capital projects) and completion of our twelve 2025 Development goals with 2024/25 aims as follows:

1. Employ a new, fully funded worker for Exodus NE focused on reaching new young people. 2024/25 - Goal Achieved.

2. Pilot a team opportunity linked to leadership development that appeals to and engages those who aren't Christians. 2024/25 - Continue the link for SOAR graduates onto teams and extend the Easter pilot of team members linked to leadership development courses to include at least 2 schools.

3. Catalyse a range of new and creative outreach initiatives pioneered by our bases. 2024/25 - Start to identify better pathways to help more young people join in.

4. Deliver a reshaped and re-branded intern programme with an intentional focus on disciple making leadership development. 2024/25 - Deliver a Ministry Apprentice opportunity as an alternative opportunity.

5. Create a full set of team courses - re-written, digitally delivered. 2023/24 - Release a new Ex-plore course.

6. Build a strategic approach to developing innovative and adventurous placements for teams. 2024/25 - Investigate opportunities in France & the USA & seek to grow in Catalonia & Moldova. Strengthen.

7. Build and launch a new model for Church commissioned Exodus workers who reach local young people with the gospel and raise up lifelong disciples of Jesus. 2024/25 - Raise money and recruit workers in Magherafelt and East Antrim.

8. Launch a ministry to help fathers disciple their children 2024/25 - Pilot new partnerships with uniformed organisations and a new resource to start fathers on the path of a family devotional.

9. Appoint a worker who will unlock more of the potential of Walk with Me through refining the process and targeted invitation, training and support. 2024/25 - Build a wider network of volunteers to champion mentoring.

10. Set up a home for the ministry in Carrick and Newtownabbey. 2024/25 - Strengthen connections in the wider area of East Antrim through Journey Together.

11. To build a new database and online platform to simplify & streamline activities for participants & staff. 2024/25 - Create and launch new software.

12. To form a volunteer support group for each Exodus Area working to help the work flourish locally. - Establish 3 more Area Support Teams to have groups for all 6 centres in Ireland.

### Structure, governance and management

Exodus Trust is a registered charity with the Charity Commission for Northern Ireland and a company limited by guarantee, registered in Northern Ireland. The company was incorporated on 6th August 2007. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

## EXODUS TRUST

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr Christopher Agnew  
Mr Andrew Lynas  
Mrs Lynda Lynas  
Mr Peter Lynas  
Mrs Gillian Maxwell  
Rev Stephen Richmond  
Mrs Karen Welch  
Mrs Anne Witherow

#### *Recruitment and appointment of trustees*

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity to ensure that they are competent to fulfil their role. New Trustees will be agreed at a board meeting before being invited to join. Training and support for Trustees is provided as required.

During the year, the day to day running of the charity was delegated to the Chief Executive Officer, Jim Brown and the UK and Ireland Director, Jose Cummings.

#### *How the charity makes decisions*

The trustees and executive management meet 3 to 4 times a year to set strategy, discuss significant matters and review management accounts for the charity. During these meetings important decisions are made by consensus of the board. Day to day decision making responsibilities are delegated to the charity's senior management team and its departmental leaders.

#### *Remuneration policy*

The trustees set the pay for key management at a level they believe reflects the nature of the role and the level of responsibility involved. This is reviewed annually in light of current performance, cost of living and budgetary considerations.

#### *Relationship with related parties*

The charity requires trustees to complete disclosure of interest forms on appointment and to update these as required in order to identify potential related parties that may require disclosure in the financial statements. This disclosure and a description of those related parties can be found at note 26 to the financial statements.

The Exodus centres in Coleraine and Lisburn are both located in buildings owned by Padly Limited. These buildings have been made available to Exodus by way of a rent-free tenancy. Padly Limited has three directors, each named as a person of significant control. Two of these individuals (Mr P Lynas and Mr A Lynas) are also trustees of Exodus.



## EXODUS TRUST

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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#### Statement of trustees' responsibilities

The trustees (who are also the directors of Exodus Trust) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Auditor

GMcG Portadown have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the Annual General Meeting.

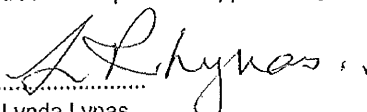
#### Small companies' exemption

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

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

  
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Mrs Lynda Lynas  
Trustee

Date: 03/03/2025  
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