OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales · Charity number 1092728

Details

Status	Registered
Legal form	Charitable company
Company number	04301430
Registered	2002-07-01
Register	View on the Charity Commission register

Contact

Address	1-5 Manor Street Plymouth PL1 1TL
Phone	01752258770
Email	info@odils.com
Website	www.odils.com

Activities

Objects: A) TO ADVANCE EDUCATION INCLUDING BUT NOT BY WAY OF LIMITATION THE TEACHING OF THE ENGLISH LANGUAGE TO THOSE WHO ARE DISADVANTAGED, MARGINALISED AND ISOLATED BY LANGUAGE OR CULTURE IN PLYMOUTH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITB) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE SAID PLYMOUTH AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Open Doors provides the teaching of the English language to those who are disadvantaged, marginalised or isolated by language or culture. We run ESOL classes and vocational NVQ courses, employment mentoring and teacher training courses to qualify teachers to teach ESOL. Open Doors provides other workshops and activities seeking to help clients increase integration.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** N PLYMOUTH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£853,829	£971,452	£292,396	35
2024-07-31	£927,157	£962,507	£410,019	35
2023-07-31	£960,005	£960,749	£445,369	43
2022-07-31	£716,651	£705,844	£446,113	30
2021-07-31	£667,174	£576,694	£435,306	16
2020-07-31	£166,553	£690,240	£344,826	25

Trustees

Name	Role	Appointed
Catalin Dobrisan		2020-12-01
Christopher William Hayter		2024-07-18
David Jonathan Collins		2022-10-04
Dawn Wendy Tucker		2023-10-12
Elizabeth Grace Screeton		2022-10-04
Hannah Louise Phillips		2023-07-11
Jordan Paul Round		2026-01-22
Keresia Leann Kujinga		2022-10-04

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OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

Open Doors International Language School

Report and Accounts

For The Period Ended

31 August 2025

Registered Charity Number
1092728

Registered Company Number
04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
1-5 Manor Street
Plymouth
Devon
PL1 1TL

Directors

Mr W I Buchanan	Resigned 1 May 2025
Mr C Dobrisan	
Mr D Collins	
Mrs E Screeton	
Mrs K Kujinga	
Mrs H L Phillips	
Ms D Tucker	
Mr C W Hayter	Chair
Mr J P Round	Appointed 22 January 2026

Secretary

Mr C W Hayter	Appointed 19 February 2025

Key Personnel

Mrs C Roberts	CEO
Ms J Hardal	Deputy CEO - Appointed 1 September 2025

Accountants
Philip W Soutter FCCA ATT
Wills Accountants Limited
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the period from 1 August 2024 to 31 August 2025

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the period ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 published in October 2019.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the period and since the period end are set out on page 1.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable private company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects and activities

The company's objects and principal activities are:

- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those who are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The school seeks to help primarily Asylum Seekers, Refugees and Migrant Workers, through the teaching of the English language, employment mentoring and integration work for Refugees. The Trustee Board seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, education, academic management, business engagement, social enterprise and charity governance.

Open Doors International Language School

The report of the trustees for the period from 1 August 2024 to 31 August 2025

Trustee Selection Induction and Training

New trustees have all had a previous existing relationship with the charity are selected, by the board, for their experience and knowledge to further benefit the work of the charity and protect it for the future.

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend English language training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

When new Trustees join the Board, they participate in an induction programme and meet with the Chairman of the Trustee Board and the Company Secretary of the charity. Induction topics include:

- The obligations of Trustee Board members.
- Training covering safeguarding, equality, diversity and discrimination;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually, or more frequently should risk factors change or be added. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The charity also implements a policy of requiring trustees to declare any potential conflict of interest. Those with a declared conflict are required to leave the board meeting whilst financial decisions and budget setting are discussed and voted on.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time, in a non-executive capacity.

The day-to-day responsibility for the provision of services is delegated to the Chief Executive Officer (CEO) and Deputy CEO, along with a Senior Management Team (SMT). The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They have responsibility for the day to day operational management of the charity, the oversight of employment mentors, the individual supervision of all staff ensuring that all staff whatever role continue to develop their skills and working practices in line with good and up to date practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and national policy.

At a national level the teaching of English language is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still a reluctance to invest in these skills by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. At the local level Adult Learning and English language teaching are beginning to be recognised as essential for economic growth. With Adult Learning benefits being more widely accepted by the general public. Therefore, ODILS remains an active member of various local, regional, and national educational networks who are lobbying nationally to ensure that English language is considered as part of the wider Adult Education agenda.

Locally, ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group, which are made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. ODILS was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a an ethnic minority background is rising, it is still a small number compared to the wider population; it currently stands at 6% for inner-city Plymouth. The city still has one of the highest incidents of race crime outside London; this is further magnified by the increased presence of the far right.

In order to facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept payable fees at 60% below market value, and the charity supports the 50% of fees expected from Asylum Seekers.

Achievements and performance

Sustainability Funding

Skills Funding Agency (SFA) Funding

ODILS has continued to hold subcontracts for the delivery of English language classes and other courses funded by the Skills Funding Agency through Plymouth City Council. For 2024/25, a consortium of VCS providers was led by On Course South West under the Plymouth Education Partner Alliance (PEPA) which is made up of On Course South West, Discovery College, Shekinah, and ODILS.

Multiply is the adult education national maths strategy introduced to try and increase maths education across the country. 2024/25 was the third and final year of funding. Two bespoke maths classes were delivered over the academic year and a whole-school provision was delivered in January 2025.

The total contract values ODILS has acheived with PCC for English language and Multiply was £513,332, against an allocated contract values of £477,840, being 7.4% above target. This was due to the over-provision of student numbers and learner achievement. For the academic year of 2024/25, 368 learners attended school with a total of 998 qualifications taken. Students had a 94.87% pass rate, a 98.19% retention rate and an achievement rate of 91.06%, all of which are above national benchmarks. This is an exceptional achievement given the trauma most of our students have previously faced. The above contract figures are gross of the 20% administrative fee deduced by Plymouth City Council, whereas in the rest of these financial statements the net figure is used.

Plymouth Resettlement Support Service (PRSS)

Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council (PDREC), Plymouth Hope, Red Cross and ODILS worked in partnership in previous years to deliver a city-wide service for Refugee Settlement called the Refugee Integration Service (RIS). In March 2024, this service ceased and was replaced by the Plymouth Resettlement Support Service (PRSS) which started in May 2024. PRSS is made up of PATH, START, PDREC, Devon and Cornwall Refugee Support (DCRS) and ODILS who meet at an organisational and management level regularly to monitor the contract and performance.

The service provides support for all newly arrived Refugees coming into the city via the Home Office Resettlement schemes. This service is commissioned by Plymouth City Council. ODILS provides language and employment support for both men and women, running a crèche for women with children under the age of 3, enabling new arrivals to access language learning within 4 weeks of arriving. There is no other crèche support for black and minority ethnic parents in the city. The language and crèche support allow us to help build cultural resilience without the pressure of taking exams immediately. By 31 July 2025 we had enrolled 58 women in classes, we also provided creche provision for 38 children enabling their parent to access learning.

As a part of PRSS partnership, ODILS was tasked with giving employment mentoring and integration support to Refugees. Due to previous years of experience establishing mentoring and integration projects, we were best placed in the city to provide this service as part of PRSS. We have employed 5 staff to fulfil the requirements of this contract. They perform mentoring, integration work, and workshops to help refugees gain employability skills. This is a growing area of the charity as the demand in the city expands. The service started in May 2024, and the period from August the 1st 2024 to the 31st of July 2025, ODILS has had 175 referrals which is substantially over the prescribed target of 100 across the whole service which PATH, START, DCRS and PDREC. Within ODILS, 24 service users have entered employment, 8 registered as self-employed, 22 started a training course, 3 went into further education, 3 into Higher Education, 11 started volunteering placements.

One Employment Mentor delivered 21 two-hour sessions in classes to ODILS' learners in employability skills.

South Hams District Council

For South Hams District Council, we delivered classes in the community at Sherford, extending our reach beyond Plymouth and drew down £8,994 in funding.

Plymouth Marjon University

Through our continued partnership with Plymouth Marjon University, we delivered a 14-week course training Omani naval cadets generating £35,000.

Cornwall Council

Two bespoke classes were delivered from Torpoint and Saltash for Afghani resettled families in 2024/25. There were approximately 25 learners across the provision. These classes were held for 6 hours a week, with a further 2 hours delivered online. The total amount earnt was £50,128.

Teacher Training
Teacher Training, which delivers the Trinity Cert TESOL and Dip TESOL teaching qualifications, generated £7,050 in this financial year, as we train English teachers for the future who have deep care and pastoral support at the heart of their teaching.

Devon Community Foundation
The £5,000 support fund received will be used to facilitate a Women only ESOL and creche community class partnering with Zebra Collective to address social isolation in one of the most deprived areas in the UK. This also led to food sharing events inviting the women to share their culinary traditions.

Community Recovery Fund
The £7,412 fund was used to work in collaboration with Plymouth Marjon University to facilitate group visits to tour the university and its facilities. Over 20 people with refugee status visited the university across multiple trips. In September 2024, a programme for trainee teachers at Marjons was developed to visit ODILS and observe classes to understand teaching in more ethnically and culturally diverse educational environments.

In addition a grant of £12,714 was received to facilitate the installation of a security system and cameras in our new premises in Manor Street to protect our learners and staff.

Future Developments
A major change for ODILS in early 2025 has been its move from Woodlands Terrace Lane in Greenbank area, its home for the last 21 years, to a purposely refurbished building in Manor Street in the Stonehouse area of Plymouth - an area of greater deprivation and diversity. This accommodation has been made available by Blue Mountain Properties Southern Ltd, based in Derby. The Directors of that business are the Manaktala family who are supporters of ODILS and all it seeks to achieve. The building work will continue to be a major contribution in the next period of ODILS life.

As a supplementary revenue stream, to counter the rising costs for the charity and the lack of growth in government funding, we are seeking to look to expand our work with a dedicated online delivery capability, which is still being developed to include general English classes online. Also, we will be looking to partner with other Christian language schools around the world to deliver high quality English lessons at a reduced price to empower the poor in other nations. We shall do this by establishing Educational Agents in various countries.

In addition, from August 2025 as a result of moving to the building and reflecting our reputation over the years, we have established ODILS as an IELTS test centre, accreditied by the British-Council, and will provide an examination test centre for other professional bodies. This will generate funds and fits in with our mission, enabling English language learners to have access to the qualifications and accreditation to gain entrance into Higher Education.

Open Doors International Language School

The report of the trustees for the period from 1 August 2024 to 31 August 2025

Social Support and Integration
This period we have worked closely with a wide variety of partners to provide social and pastoral support. We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

Blue Mountain Homes, British Red Cross; Devon and Cornwall Refugee Support (DCRS), Diversity Business Incubator (DBI), Plymouth Hope, Plymouth City Council, Devon County Council, South Hams District Council, Cornwall Council, Devon and Plymouth Chamber of Commerce, Bridges Social Impact, Plymouth MARJON University, Plymouth University, Plymouth Race Equality Council (PDREC), Plymouth Access to Housing (PATH), START (Students and Refugees Together), Plymouth Octopus Project (POP), Devon and Cornwall Police Service, Devon and Somerset Fire Service, The Box, Borrow Don't Buy, Horizons Sailing, Tugley Woods CIC, Zebra Collective, Fotonow, Rank Foundation, All Stars Theatre Group for Adults with Learning Difficulties, Redeemer Church, Vineyard Church, City Church Plymouth, Churches Together in Plymouth, Commission Apostolic Trust, Newfrontiers: Unreached Network and many small local businesses and support groups.

Financial Review
ODILS received a total of £853,829 (2024 : £927,157) in incoming resources, including investment income of £8,323 (2024 : £16,990). The trustees report a deficit this period of £117,623 compared to a deficit of £35,350 last year.

A major reduction in revenue was the discontinuance of £123,578 of income received in the prior year from the Refugee Transitions Outcome Fund, which was partly offset by the increased contract with Cornwall Council.

Of the total deficit, £2,571 (2024 : deficit of £58,115) was incurred in restricted funds, which consisted mainly of PRSS funds reflecting the continuing planned ultilisation of restricted fund balances. The deficit of £115,052 (2024 : Surplus £22,765) in unrestricted funds is predominantly due to two exceptional aspects of ODILS' planned operations duiring the period:

- The charity's accounting reference date has been changed to 31 August, to bring the financial year end into alignment with the academic year. This results in a one-off extension in the reported financial period to 13 months ended 31 August 2025; it effectively adds the fixed costs of £50,000 for the month of August 2025 into the reported period (primarily accommodation and management and administrative staff costs); no income is normally earned in this summer month.

- This period also saw significant planned one-off expenditure relating to the move to the newly-refurbished premises in Manor Street, Plymouth. Costs amounting to £16,002 have been expensed, including the various legal costs and the costs of the physical move. Opportunity was also taken to dispose of old office equipment and furniture (mainly fully-depreciated) and replace these with new assets amounting to £60,406; these have been capitalised, including smart boards in all teaching rooms, security alarm systems, computer equipment and furniture. Which has had a significant impact on the cashflow position of the charity.

Policies on reserves
Unrestricted Reserves
The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.
Designated Funds
Designated funds comprise:
1: Operating
A designated fund to cover running cost for the charity for approximately 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the period end this designated fund stands at £93,922 (2024 : £196,260)

2: Redundancies
A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £60,000 would be sufficient. At the period end this designated fund stands at £60,000 (2024 : £60,000)

Restricted Reserves
These are reserves which are received from donors and are reserves restricted in their purpose to a particular purpose or project.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of ODILS for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 26 May 2026.

CW Hayter

Mr C W Hayter
Director and Trustee

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the period ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the company for the period ended 31 July 2025 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Philip W Soutter
FCCA ATT
for and on behalf of
Wills Accountants Limited
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 26 May 2026

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the period from 1 August 2024 to 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		-	-	-	-
Other trading activities		1,860	-	1,860	3,300
Investment Income	4	8,323	-	8,323	16,990
Charitable activities		523,605	320,041	843,646	906,867
Other Incoming Resources		-	-	-	-
Total income and endowments		**533,788**	**320,041**	**853,829**	**927,157**
Expenditure on					
Resources expended					
Costs of charitable activities		646,768	322,612	969,380	960,629
Other costs		2,072	-	2,072	1,878
Total expenditure		648,840	322,612	971,452	962,507
Net income/(expenditure) before transfers between funds		(115,052)	(2,571)	(117,623)	(35,350)
Gross transfers between funds		12,714	(12,714)	-	-
Net movement in funds		(102,338)	(15,285)	(117,623)	(35,350)
Reconciliation of funds					
Total funds brought forward	13	256,260	153,759	410,019	445,369
Total Funds carried forward	13	**153,922**	**138,474**	**292,396**	**410,019**

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
Statement of Total Recognised Gains and Losses
for the period from 1 August 2024 to 31 August 2025

	2025	2024
Excess of expenditure over income before realisation of assets	(117,623)	(35,350)
Deficit per Statement of Financial Activity	(117,623)	(35,350)
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(117,623)	(35,350)

Movements in revenue and capital funds
for the period from 1 August 2024 to 31 August 2025

Revenue accumulated funds	Designated Funds 2025	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Last year Total Funds 2024
		£	£	£	£
Accumulated funds brought forward	256,260	-	153,759	410,019	445,369
Recognised gains and losses before transfers	-	(115,052)	(2,571)	(117,623)	(35,350)
	256,260	(115,052)	151,188	292,396	410,019
Transfers between restricted and unrestricted funds	-	12,714	(12,714)	-	-
Transfers (to)/from designated funds	(102,338)	102,338	-	-	-
Closing revenue accumulated funds	153,922	-	138,474	292,396	410,019

Summary of funds	Designated Funds 2025	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Last Year Total Funds 2024
Revenue accumulated funds	-	-	138,474	138,474	153,759
Revenue designated funds	153,922	-	-	153,922	256,260
Total funds	153,922	-	138,474	292,396	410,019

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 August 2025

	Notes	2025		2024	
Fixed assets		£	£	£	£
Tangible assets	**7**		60,422		11,793
Total fixed assets			60,422		11,793
Current assets					
Debtors	**8**	110,790		76,008	
Cash at bank and in hand		137,424		339,761	
Total current assets		248,214		415,769	
Creditors:-					
Amounts due within one year	**9**	(16,240)		(17,543)	
Net current assets			231,974		398,226
Total assets less current liabilities			292,396		410,019
Net assets			292,396		410,019
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	**13**	-		-	
Designated revenue funds	**13**	153,922		256,260	
Total unrestricted funds			153,922		256,260
Restricted revenue funds					
Restricted revenue accumulated funds	**13**	138,474		153,759	
Total restricted funds			138,474		153,759
Total charity funds			292,396		410,019

The directors are satisfied that for the period ended on 31 July 2025 the charitable company was entitled to exemption from the requirement to obtain an 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 period 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 companies subject to the small companies regime.

CW Hayter

Mr C W Hayter
Director and Trustee
Approved by the board of trustees on 26 May 2026

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Cash Flow Statement
for the period from 1 August 2024 to 31 August 2025

	Notes	2025	2024
		£	£
Cashflow from operating activities	12	(143,708)	7,803
Interest Paid		-	-
Net cashflow from operating activities		(143,708)	7,803
Cashflow from investing activities			
Interest received		8,323	16,990
Proceeds from sale of tangible fixed assets		214	-
Payments to acquire tangible fixed assets		(67,166)	(3,705)
Net cashflow from investing activities		(58,629)	13,285
Net decrease in cash		(202,337)	21,088
Cash at bank and in hand less overdrafts at 1 August		339,761	318,673
Cash at bank and in hand less overdrafts at 31 August		137,424	339,761
Consisting of:			
Cash at bank and in hand		137,424	339,761
		137,424	339,761

Open Doors International Language School
Notes to the Accounts
for the period from 1 August 2024 to 31 August 2025

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements cover a 13 month period from 01 August 2024 to 31 August 2025, with the comparitives not being entirely comparable. The charity has changed the financial year end to align with the academic year. The trustees approved this change on the 24 July 2025.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy, all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold Improvements	– 5 years straight line
ICT Equipment	– 3-5 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

3 Deficit for the period

	2025	2024
	£	£
This is stated after charging :-		
Depreciation of owned fixed assets	18,537	9,199
Pension costs	9,447	10,417
Independent examiner's fees	1,728	1,572

4 Investment Income

	2025	2024
	£	£
Bank deposit interest received	8,323	16,990

5 Staff Costs and Emoluments

	2025	2024
	£	£
Gross Salaries	656,755	665,438
Employer's National Insurance	58,774	50,956
Defined Contribution Pension Costs	9,447	10,417
	724,976	726,811

Numbers of full time employees or full time equivalents

	2025 Number	2025 FTE	2024 Number	2024 FTE
Part time ESOL Teaching	11	6.8	12	3.7
Teacher Training	1	1.0	1	1.0
Administration & Support Staff	10	6.9	10	7.3
Management	9	8.2	8	7.2
Crèche Staff	4	1.9	4	2.0
	35	24.8	35	21.2

There were no employees with emoluments in excess of £60,000 per annum

6 Remuneration and expenses of trustees and key management personnel

	2025	2024
	£	£
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	30,607	33,906
Mr A Phillips	28,154	38,989
Total remuneration	58,761	72,895
Employer's National Insurance contributions on above remuneration		
Mrs C Roberts	4,145	3,258
Mr A Phillips	2,671	3,968
	6,816	7,226

There was no remuneration in the year paid to Trustees (2024 : £0)

Reimbursement of trustees and key management personnel expenses

	2025 Number	2024 Number	2025 £	2024 £
Mileage	1	1	344	180
Networking Event		1		126
	1	2	344	306

Mileage is reimbursed at the HMRC approved rate of £0.45 per mile

7 Tangible functional fixed assets

	Computer Equipment £	Leasehold Improvements £	Plant & Machinery £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2024	16,976	69,171	88,542	174,689
Additions	33,966	13,317	19,883	67,166
Disposals	(16,976)	(69,171)	(41,037)	(127,184)
At 31 August 2025	33,966	13,317	67,388	114,671
Accumulated depreciation and impairment provisions				
At 1 August 2024	16,976	69,171	76,749	162,896
Charge for the period	7,110	1,775	9,438	18,323
Eliminated on disposals	(16,976)	(69,171)	(40,823)	(126,970)
At 31 August 2025	7,110	1,775	45,364	54,249
Net book value				
At 31 August 2025	26,856	11,542	22,024	60,422
At 31 July 2024	-	-	11,793	11,793

8 Debtors

	2025 £	2024 £
Trade Debtors	6,070	25,653
Other Debtors	-	2,429
Prepaid Expenses	3,764	2,536
Accrued Income	100,956	45,390
	110,790	76,008

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	-	-
Accrued Expenses	1,728	1,865
PAYE and NI	8,802	10,186
Wages Creditor	119	93
Unpaid Pension Contributions	5,591	5,399
	16,240	17,543

10 Operating Leases

	2025 £	2024 £
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases:		
within one year	45,000	8,705
within two to five years	180,000	-
in over five years	202,500	-
	427,500	8,705

In the year there were total operating lease payments included as an expense of £44,036

11 Related party transactions

There were no transactions made with related parties in the year (2024 : Nil)

12 Reconciliation of net expenditure to net cashflow from operating activities

	2025	2024
	£	£
Net Expenditure	(117,623)	(35,350)
Interest Receivable	(8,323)	(16,990)
Depreciation and Impairment of Tangible Fixed Assets	18,323	9,199
Decrease/(Increase) in Debtors	(34,782)	51,885
Decrease in Creditors	(1,303)	(941)
Net cashflow from operating activities	(143,708)	7,803

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 August 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	16,240	43,440	742	60,422
Current Assets	-	110,482	137,732	248,214
Current Liabilities	(16,240)	-	-	(16,240)
	-	153,922	138,474	292,396

At 1 August 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,957	-	1,836	11,793
Current Assets	7,586	256,260	151,923	415,769
Current Liabilities	(17,543)	-	-	(17,543)
	-	256,260	153,759	410,019

The individual funds included above are :-

	Funds at 2024	Incoming Resources	Outgoing Resources	Transfers Between funds	Funds at 2025
	£		£	£	£
Unrestricted:					
Free Reserves	-	533,788	(648,840)	115,052	-
Designated Reserves:					
Operating Reserve	196,260	-	-	(102,338)	93,922
Designated Redundancy	60,000	-	-	-	60,000
Restricted funds					
Petroc	1,457	-	(715)	-	742
PRSS	152,302	312,629	(321,897)	(12,714)	130,320
Grants & Others	-	7,412	-	-	7,412
Sundry other funds	-			-	-
	410,019	853,829	(971,452)	-	292,396

During the period, the charity received a grant of £12,714 restricted for the purchase of a security system. In accordance with the terms of the grant and with reference to section 2.12 of the SORP. The trustees have agreed the restrictions have been met upon the purchase of the asset and as such have treated the asset as unrestricted. Therefore, £12,714 has been released from restricted funds and transferred to the general unrestricted funds in the period.

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

PRSS - funds for supporting refugee integration for newly arrived refugees

Open Doors International Language School

Appendices to the Statement of Financial Activities for the period from 1 August 2024 to 31 August 2025

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the period from 1 August 2024 to 31 August 2025

	General Fund £	Full Cost Recovery £	SFA PCC £	Grants & Others £	Petroc £	PRSS £	2025 Total £	2024 Total £
Income and endowments from:								
Donations and legacies	-	-	-	-	-	-	-	-
Other trading activities	240	1,620	-	-	-	-	1,860	3,300
Investment Income	8,320	-	3	-	-	-	8,323	16,990
Charitable activities	19,621	98,042	405,942	7,412		312,629	843,646	906,867
Total Income	28,181	99,662	405,945	7,412	-	312,629	853,829	927,157
Expenditure on:								
Charitable activities	89,120	53,882	503,766	-	715	321,897	969,380	960,629
Other	-	-	2,072	-		-	2,072	1,878
Total resources expended	89,120	53,882	505,838	-	715	321,897	971,452	962,507
Net Incoming Resources by activity	(60,939)	45,780	(99,893)	7,412	(715)	(9,268)	(117,623)	(35,350)

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the period from 1 August 2024 to 31 August 2025

Nature of support costs	General Fund £	Full Cost Recovery £	SFA PCC £	Grants & Others £	Petroc £	PRSS £	2025 Total £	2024 Total £
Staff costs	47,058	52,634	328,380	-	-	296,904	724,976	726,811
Direct teaching costs	13,150	1,248	36,915	-	-	2,102	53,415	76,263
Conference & entertaining	-	-	3,158	-	-	-	3,158	1,209
Training	-	-	3,552	-	-	-	3,552	3,059
Professional fees	8,386	-	14,388		-	1,500	24,274	9,872
Marketing	110	-	1,219	-	-	-	1,329	1,200
Premises costs	-	-	58,352	-	-	17,732	76,084	62,837
Office costs	2,828	-	57,737		-	3,638	64,203	70,119
Depreciation	17,588	-	-		715	21	18,324	9,199
Bank charges	-	-	65	-	-	-	65	60
Other	-	-	2,072	-	-	-	2,072	1,878
Total support costs analysed by activity	89,120	53,882	505,838	-	715	321,897	971,452	962,507

Appendix 3

Analysis of charitable expenditure by activity
for the period from 1 August 2024 to 31 August 2025

Nature of charitable expenditure	General Fund £	Full Cost Recovery £	SFA PCC £	Grants & Others £	Petroc £	PRSS £	2025 Total £	2024 Total £
Actvities undertaken directly	68,704	53,882	387,612	-	-	300,506	810,704	818,414
Support costs of charitable activities	20,416	-	118,226	-	715	21,391	160,748	144,093
Total charitable expenditure analysed by activity	89,120	53,882	505,838	-	715	321,897	971,452	962,507

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the period from 1 August 2024 to 31 August 2025

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Prior Period Total Funds 2024
	£	£	£	£
Incoming Resources				
Activities for generating funds				
Rental Income	1,860	-	1,860	3,300
Total of Other Trading Activities	**1,860**	**-**	**1,860**	**3,300**
Investment Income				
Bank deposit interest received	8,323	-	8,323	16,990
Total Investment Income	**8,323**	**-**	**8,323**	**16,990**
Income from charitable activities				
SFA contract and Multiply	400,752	-	400,752	382,255
Teacher Training - Full cost recovery	7,050	-	7,050	17,700
Full cost recovery Other	12,065	56	12,121	12,539
PRSS	-	265,119	265,119	264,662
PRSS - Additional Funding for Crèche	-	29,740	29,740	-
Community Recovery Fund	-	20,126	20,126	-
Plymouth Marjon University	35,000	-	35,000	46,602
Cornwall Council	50,128	-	50,128	3,240
Petroc	-	-	-	(1,795)
Refugee Transitions Outcomes Fund	-	-	-	123,578
Devon Community Foundation	-	5,000	5,000	-
Miscellaneous income	3,991	-	3,991	58,086
IELTS	5,625	-	5,625	-
South Hams District Council	8,994	-	8,994	-
Total Incoming resources from charitable activities	**523,605**	**320,041**	**843,646**	**906,867**
Total Income	**533,788**	**320,041**	**853,829**	**927,157**
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	388,006	268,749	656,755	665,438
Employers' NI - Charitable activities	34,736	24,038	58,774	50,956
Pension contributions charitable employees	5,330	4,117	9,447	10,417
	428,072	**296,904**	**724,976**	**726,811**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the period from 1 August 2024 to 31 August 2025

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Prior Period Total Funds 2024
	£	£	£	£
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	3,552	-	3,552	2,909
Recruitment expenses	-	-	-	150
	3,552	**-**	**3,552**	**3,059**
Premises Costs				
Rent payable	35,104	8,932	44,036	24,450
Rates, water and service charges	4,193	-	4,193	3,304
Insurance	2,703	-	2,703	1,384
Room Hire	-	8,800	8,800	12,710
Light and heat	5,959	-	5,959	12,351
Cleaning	10,393	-	10,393	8,638
Premises repairs and renewals	2,871	-	2,871	-
Refreshments	3,158	-	3,158	1,209
	64,381	**17,732**	**82,113**	**64,046**
General administrative expenses:				
Telephone and fax	7,978	1,184	9,162	8,580
Postage	298	-	298	-
Stationery and printing	17,635	-	17,635	25,991
Subscriptions	8,296	2,454	10,750	5,930
Hire of equipment	4,519	-	4,519	1,657
Software	16,028	-	16,028	15,582
Bad debts	-	-	-	10,809
Advertising and PR	1,329	-	1,329	1,200
Bank charges	65	-	65	60
Sundry expenses	2,727	-	2,727	1,570
	58,875	**3,638**	**62,513**	**71,379**
Professional fees in support of charitable activities				
Professional fees	22,774	1,500	24,274	9,872
	22,774	**1,500**	**24,274**	**9,872**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the period from 1 August 2024 to 31 August 2025

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Prior Period Total Funds 2024
	£	£	£	£
Other support costs				
Depreciation of assets	17,587	736	18,323	9,199
External contractors	831	422	1,253	6,530
Direct teaching costs	50,482	1,680	52,162	69,733
	69,114	**2,838**	**71,952**	**85,462**
Total costs	**646,768**	**322,612**	**969,380**	**960,629**
Total Expended on Charitable Activities	**646,768**	**322,612**	**969,380**	**960,629**
Other costs				
Trustees' expenses	344	-	344	306
Independent Examiner's Fees	1,728	-	1,728	1,572
Total Other costs	**2,072**	**-**	**2,072**	**1,878**
Analysis of transfers between funds				
Transfer to/(from) unrestricted funds	115,052	-	115,052	(15,835)
Transfer to/(from) restricted funds	-	(12,714)	(12,714)	(6,930)
Transfer to/(from) designated funds	(102,338)	-	(102,338)	22,765
	12,714	**(12,714)**	**-**	**-**

OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2024

Registered Charity Number
1092728

Registered Company Number
04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
1-5 Manor Street
Plymouth
Devon
PL1 1TL

Directors

Mr W I Buchanan	Chair
Mr C Dobrisan	
Mr D Collins	
Mrs E Screeton	
Mrs K Kujinga	
Mrs H L Phillips	Appointed 11 July 2023
Ms D Tucker	Appointed 12 October 2023
Mr C W Hayter	Appointed 18 July 2024

Secretary

Mr A Phillips	Resigned 19 February 2025
Mr C W Hayter	Appointed 19 February 2025

Key Personnel

Mrs C Roberts	Co-CEO
Mr A Phillips	Co-CEO - Resigned 19 February 2025

Accountants
Philip W Soutter FCCA ATT
Wills Accountants Limited
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the year ended 31 July 2024

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 published in October 2019.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are set out on page 1.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable private company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objectives and activities

The company's objects and principal activities are:

- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those who are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The school seeks to help primarily Asylum Seekers, Refugees and Migrant Workers, through the teaching of ESOL (English for Speakers of Other Languages) and employment mentoring and integration work for Refugees. The Trustee Board seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, education, academic management, business engagement, social enterprise and charity governance.

Trustee Selection Induction and Training

New trustees have all had a previous existing relationship with the charity are selected, by the board, for their experience and knowledge to further benefit the work of the charity and protect it for the future.

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend ESOL training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

When new Trustees join the Board, they participate in an induction programme and meet with the Chairman of the Trustee Board and the Company Secretary of the charity. Induction topics include:
- The obligations of Trustee Board members.
- Training covering safeguarding, equality, diversity and discrimination;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually, or more frequently should risk factors change or be added. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The charity also implements a policy of requiring trustees to declare any potential conflict of interest. Those with a declared conflict are required to leave the board meeting whilst financial decisions and budget setting are discussed and voted on.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time, in a non-executive capacity.

The day-to-day responsibility for the provision of services is jointly delegated to the two Co-Chief Executive Officers (CEO's) along with a Senior Management Team (SMT). The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They have responsibility for the day to day operational management of the charity, the oversight of employment mentors, the individual supervision of all staff ensuring that all staff whatever role continue to develop their skills and working practices in line with good and up to date practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and national policy.

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still a reluctance to invest in ESOL by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. At the local level Adult Learning and ESOL are beginning to be recognised as essential for economic growth. With Adult Learning benefits being more widely accepted by the general public. Therefore, ODILS remains an active member of various local, regional, and national educational networks who are lobbying nationally to ensure that ESOL is considered as part of the wider Adult Education agenda.

Locally, ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group, which are made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. ODILS was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a an ethnic minority background is rising, it is still a small number compared to the wider population; it currently stands at 7% for inner-city Plymouth. The city still has one of the highest incidents of race crime outside London; this was further emphasised by the anti-asylum seeker riot which occurred in Plymouth on 5th August 2024. The significance of the charity's work has, therefore, only been magnified by recent political events locally.

In order to facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept payable fees at 60% below market value, and the charity supports the 50% of fees expected from Asylum Seekers.

Achievements and performance

Sustainability Funding

Skills Funding Agency Funding (SFA)

ODILS has continued to hold subcontracts for the delivery of ESOL and other courses funded by the Skills Funding Agency. In the year ending 31 July 2024 these are through Plymouth City Council (PCC) via a consortium of VCS providers lead by On Course South West called Plymouth Education Partner Alliance (PEPA) made up of On Course South West, Discovery College, Shekinah, Sunflower College and ODILS.

The ODILS contract value we achieved for PCC was £392,107 worth of delivery.During the year to 31 July 2024, we were able to serve 470 students across the year teaching 57 nationalities who achieved at least 2 qualifications with a 98% success rate and a 93% retention rate. This is an exceptional achievement given the trauma most of our students have previously faced.

Multiply

A national maths strategy called Multiply was introduced to try and increase maths education across the country. One of the allocations of funding from Plymouth City Council was for ESOL for Maths which ODILS won and delivered which generated £76,107 in this financial year.

Plymouth Resettlement Support Service (PRSS) - Formerly Refugee Integration Service (RIS).
Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council, Plymouth Hope, Red Cross and ODILS worked in partnership for the previous 5 years to deliver a city-wide service for Refugee Settlement called the Refugee Integration Service (RIS). In March 2024 this service ceased and was replaced by the Plymouth Resettlement Support Service (PRSS) which started in May 2024. PRSS is made up of Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council (PDREC), Devon and Cornwall Refugee Support (DCRS) and ODILS who meet at an organisational and management level regularly to monitor the contract and performance.

The service provides support for all newly arrived Refugees coming into the city via the Home Office Resettlement schemes. This service is commissioned by Plymouth City Council. ODILS provides language and employment support for both men and women, running a crèche for women with children under the age of 3, enabling new arrivals to access language learning within 4 weeks of arriving. There is no other crèche support for BME parents in the city. The language and crèche support allow us to help build cultural resilience without the pressure of taking exams immediately. By 31 July 2024 we had enrolled 60 women in classes, we also provided creche provision for 47 children enabling their parent to access learning.

As a part of PRSS partnership ODILS was tasked with giving employment mentoring and integration support to Refugees. Because of the previous years of experience establishing mentoring and integration projects we were best placed in the city to provide this service as part of PRSS. We have employed 4 staff to fulfil the requirements of this contract. They perform mentoring, integration work as well as workshops to help refugees gain employability skills. This is a growing area of the charity as the demand in the city expands. Since the service started in May we have had 123 engage with ODILS which is 23 over contract for the year in the first 6 months, showing the need for employment and integration services for Refugees.

Refugee Transition Outcomes Fund (RTOF) - PRO Project

The Home Office Refugee Transition Outcomes Fund (RTOF) programme was launched as Plymouth Refugee Opportunities (PRO) at the end of 2021 and ended in March 2024. Initially as a partnership between START, (housing) ODILS, (employment) and Plymouth Hope, (integration) with Bridges Outcomes Partnership, over the course of the year the partnership has been streamlined, and ODILS now delivers on both employment and integration. The service was available to all refugees in Plymouth who received a positive refugee status determination in the last 2 years. The work supported them to gain skills, confidence and experience to enter work in the UK, as well as assisting them in social integration and wellbeing activities. Of the 124 clients 88 refugees found work as a result of participating in PRO or went on into further education and skills courses. This project also includes a part-time business outreach role, aiming to leave a wider legacy by changing employers' perceptions of refugees. This generated an income of £123,578 for the academic year.

South Hams District Council

In South Hams District Council our ESOL specialism in training and employment mentoring and in this year delivered £10,627 of ESOL and employment mentoring for South Hams District Council in towns such as Ivybridge, Oakhampton, Totnes and Tavistock; extending our reach beyond Plymouth and its travel to work area.

Plymouth Marjon University

We worked in partnership with Marjon University to support the NHS and newly arrived Radiographers to the NHS from abroad running an on-line training course focusing on language, culture and pastoral support which generated £11,102 We also through our close relationship with Marjon's train Omani naval cadets generating £33,000. These activities generated most of the income of £46,102 for the academic year.

Cornwall County Council

We were able to support Cornwall County Council this year by providing Teacher Training for their Adult Education tutors to gain the Cert TESOL qualification with our Teacher Training department. This came to £3,240 worth of tuition.

Teacher Training

Teacher Training which teaches the Trinity Cert TESOL and Dip TESOL teaching qualifications. We want to be training ESOL tutors into the future who have deep care and pastoral support at the heart of their teaching. This financial year they generated £17,700.

Future Developments

A major change for ODILS in early 2025 has been its move from Woodlands Terrace Lane in Greenbank area, its home for the last 21 years, to a purposely-refurbished building in Manor Street in Stonehouse area of Plymouth - an area of greater deprivation and diversity. This new building has been made available by Blue Mountain Properties Southern Ltd, based in Derby. The Directors of that business are the Manaktala family who are supporters of ODILS and all it seeks to achieve. The building work will continue to be a major contribution in the next period of ODILS life.

As a supplementary revenue stream in order to battle the rising costs for the charity and the lack of growth in government funding we are seeking to look to expand our work with a dedicated 'on-line delivery' capability. Initially this set of tutors will deliver IELTS and OET examination prep; as well as General English classes on-line. However, we will be looking to partner with other Christian language schools around the world to deliver high quality English lessons at a reduced price to empower the poor in other nations. We shall do this by the establishment of Educational Agents in various countries. We

Social Support and Integration

This year we have worked closely with a wide variety of partners to provide social and pastoral support. We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

Blue Mountain Homes, British Red Cross; Devon and Cornwall Refugee Support (DCRS), Diversity Business Incubator (DBI), Plymouth Hope, Plymouth City Council, Devon County Council, South Hams District Council, Cornwall Council, Devon and Plymouth Chamber of Commerce, Bridges Social Impact, Plymouth MARJON University, Plymouth University, Plymouth Race Equality Council (PDREC), Plymouth Access to Housing (PATH), START (Students and Refugees Together), Plymouth Octopus Project (POP), Devon and Cornwall Police Service, Devon and Somerset Fire Service, The Box, Borrow Don't Buy, Horizons Sailing, Tugley Woods CIC, Zebra Collective, Fotonow, Rank Foundation, All Stars Theatre Group for Adults with Learning Difficulties, Redeemer Church, Vineyard Church, City Church Plymouth, Churches Together in Plymouth, Commission Apostolic Trust, Newfrontiers: Unreached Network and many small local businesses and support groups.

Financial Review

ODILS received a total of £927,157 (2023 : £960,005) in incoming resources, including investment income of £16,990 (2023 : £2,187). The trustees report a deficit this year of £35,350 compared to a deficit of £744 last year.

This has been caused by the spending of restricted funds that have built up over a number of years. In addition ODILS has been reinvesting in its Teacher Training Programme and online delivery which has increased costs.

Policies on reserves

Unrestricted Reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.

Designated Funds
Designated funds comprise:
1: Operating
A designated fund to cover running cost for the charity for 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the year end this designated fund stands at £196,260 (2023 : £173,495)

2: Redundancies
A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £60,000 would be sufficient. At the year end this designated fund stands at £60,000 (2023 : £60,000)

Restricted Reserves
These are reserves which are received from donors and are reserves restricted in their purpose to a particular purpose or project.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of ODILS for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 7 April 2025.

CW Hayter

Mr C W Hayter
Director and Trustee

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 July 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 9 to 25.

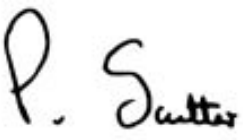
Respective responsibilities of trustees and examiner
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.



Philip W Soutter
FCCA ATT
for and on behalf of
Wills Accountants Limited
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 7 April 2025

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		-	-	-	2,288
Other trading activities		3,300	-	3,300	2,310
Investment Income	**4**	16,990	-	16,990	2,187
Charitable activities		508,472	398,395	906,867	953,220
Total income and endowments		**528,762**	**398,395**	**927,157**	**960,005**
Expenditure on					
Resources expended					
Costs of charitable activities		511,049	449,580	960,629	959,033
Other costs		1,878	-	1,878	1,716
Total expenditure		512,927	449,580	962,507	960,749
Net income/(expenditure) before transfers between funds		15,835	(51,185)	(35,350)	(744)
Gross transfers between funds		6,930	(6,930)	-	-
Net movement in funds		22,765	(58,115)	(35,350)	(744)
Reconciliation of funds					
Total funds brought forward	**11**	233,495	211,874	445,369	446,113
Total Funds carried forward	**11**	**256,260**	**153,759**	**410,019**	**445,369**

All activities derive from continuing operations

The notes on pages 13 to 19 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2024
Statement of Total Recognised Gains and Losses
for the year ended 31 July 2024

	2024	2023
Excess of expenditure over income before realisation of assets	(35,350)	(744)
Deficit per Statement of Financial Activity	(35,350)	(744)
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(35,350)	(744)

Movements in revenue and capital funds
for the year ended 31 July 2024

Revenue accumulated funds

	Designated Funds 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Last year Total Funds 2023
		£	£	£	£
Accumulated funds brought forward	233,495	-	211,874	445,369	446,113
Recognised gains and losses before transfers	-	15,835	(51,185)	(35,350)	(744)
	233,495	15,835	160,689	410,019	445,369
Transfers between restricted and unrestricted funds	-	6,930	(6,930)	-	-
Transfers (to)/from designated funds	22,765	(22,765)	-	-	-
Closing revenue accumulated funds	256,260	-	153,759	410,019	445,369

Summary of funds

	Designated Funds 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Last Year Total Funds 2023
Revenue accumulated funds	-	-	153,759	153,759	211,874
Revenue designated funds	256,260	-	-	256,260	233,495
Total funds	256,260	-	153,759	410,019	445,369

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 13 to 19 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2024

		2024		2023	
Fixed assets		**£**	**£**	**£**	**£**
Tangible assets	**7**		11,793		17,287
Total fixed assets			11,793		17,287
Current assets					
Debtors	**8**	76,008		127,893	
Cash at bank and in hand		339,761		318,673	
Total current assets		415,769		446,566	
Creditors:-					
Amounts due within one year	**9**	(17,543)		(18,484)	
Net current assets			398,226		428,082
Total assets less current liabilities			410,019		445,369
Net assets			410,019		445,369
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	**11**	-		-	
Designated revenue funds	**11**	256,260		233,495	
Total unrestricted funds			256,260		233,495
Restricted revenue funds					
Restricted revenue accumulated funds	**11**	153,759		211,874	
Total restricted funds			153,759		211,874
Total charity funds			410,019		445,369

The directors are satisfied that for the year ended on 31 July 2024 the charitable company was entitled to exemption from the requirement to obtain an 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 companies subject to the small companies regime.

CW Hayter

Mr C W Hayter
Director and Trustee
Approved by the board of trustees on 7 April 2025

The notes on pages 13 to 19 form an integral part of these accounts.

Open Doors International Language School
Cash Flow Statement
for the year ended 31 July 2024

		2024	2023
		£	£
Cashflow from operating activities	12	7,803	(16,000)
Interest Paid		-	-
Net cashflow from operating activities		7,803	(16,000)
Cashflow from investing activities			
Interest received		16,990	2,187
Payments to acquire tangible fixed assets		(3,705)	(1,539)
Net cashflow from investing activities		13,285	648
Net increase in cash		21,088	(15,352)
Cash at bank and in hand less overdrafts at 1 August		318,673	334,025
Cash at bank and in hand less overdrafts at 31 July		339,761	318,673
Consisting of:			
Cash at bank and in hand		339,761	318,673
		339,761	318,673

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2024

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy, all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold Improvements	– Straight line over the life of the lease
ICT Equipment	– 3 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

3 Deficit for the financial year

	2024	2023
	£	£
This is stated after charging :-		
Depreciation of owned fixed assets	9,199	9,947
Pension costs	10,417	11,186
Independent examiner's fees	1,572	1,482

4 Investment Income

	2024	2023
	£	£
Bank deposit interest received	16,990	2,187

5 Staff Costs and Emoluments

	2024	2023
	£	£
Gross Salaries	665,438	668,680
Employer's National Insurance	50,956	44,637
Defined Contribution Pension Costs	10,417	11,186
	726,811	724,503

Numbers of full time employees or full time equivalents

	2024 Number	2024 FTE	2023 Number	2023 FTE
Part time ESOL Teaching	12	3.7	12	3.2
Teacher Training	1	1.0	1	0.6
Administration & Support Staff	10	7.3	18	14.3
Management	8	7.2	7	6.1
Crèche Staff	4	2.0	5	2.4
	35	21.2	43	26.6

There were no employees with emoluments in excess of £60,000 per annum

6 Remuneration and expenses of trustees and key management personnel

	2024	2023
	£	£
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	33,906	33,348
Mr A Phillips	38,989	37,853
Total remuneration	72,895	71,201
Employer's National Insurance contributions on above remuneration		
Mrs C Roberts	3,258	3,248
Mr A Phillips	3,968	3,903
	7,226	7,151

There was no remuneration in the year paid to Trustees (2023 : £0)

Reimbursement of trustees and key management personnel expenses

	2024 Number	2023 Number	2024 £	2023 £
Mileage	1	1	180	234
Networking Event	1	-	126	-
	2	1	306	234

Mileage is reimbursed at the HMRC approved rate of £0.45 per mile

7 Tangible functional fixed assets	Computer Equipment	Leasehold Land and Buildings	Plant, Machinery & Vehicles	Total
	£	£	£	£
Asset cost, valuation or revalued amount				
At 1 August 2023	28,731	69,171	84,837	182,739
Additions	-	-	3,705	3,705
Disposals	(11,755)	-	-	(11,755)
At 31 July 2024	16,976	69,171	88,542	174,689
Accumulated depreciation and impairment provisions				
At 1 August 2023	28,731	69,171	67,550	165,452
Charge for the year	-	-	9,199	9,199
Eliminated on disposals	(11,755)	-	-	(11,755)
At 31 July 2024	16,976	69,171	76,749	162,896
Net book value				
At 31 July 2024	-	-	11,793	11,793
At 31 July 2023	-	-	17,287	17,287

8 Debtors	2024	2023
	£	£
Trade Debtors	25,653	66,283
Other Debtors	2,429	2,929
Prepaid Expenses	2,536	4,951
Accrued Income	45,390	53,730
	76,008	127,893

9 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade Creditors	-	1,416
Accrued Expenses	1,865	1,718
PAYE and NI	10,186	10,168
Wages Creditor	93	200
Unpaid Pension Contributions	5,399	4,982
	17,543	18,484

10 Non Adjusting Post Balance Sheet Event - Financial Commitments

On the 25 January 2025 ODILS entered into a commitment by acquiring a lease on a new building from Blue Mountain Property Southern Ltd. The trustees have secured a 25 year lease, at the cost of £45,000 per annum.

11 Related party transactions

There were no transactions made with related parties in the year (2023 : Nil)

12 Reconciliation of net expenditure to net cashflow from operating activities

	2024 £	2023 £
Net Expenditure	(35,350)	(744)
Interest Receivable	(16,990)	(2,187)
Depreciation and Impairment of Tangible Fixed Assets	9,199	9,947
Decrease/(Increase) in Debtors	51,885	(17,499)
Decrease in Creditors	(941)	(4,402)
Movement in Overdraft	-	(1,115)
Net cashflow from operating activities	7,803	(16,000)

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2024

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,957	-	1,836	11,793
Current Assets	7,586	256,260	151,923	415,769
Current Liabilities	(17,543)	-	-	(17,543)
	-	256,260	153,759	410,019

At 1 August 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	14,335	-	2,952	17,287
Current Assets	4,149	233,495	208,922	446,566
Current Liabilities	(18,484)	-	-	(18,484)
	-	233,495	211,874	445,369

The individual funds included above are :-

	Funds at 2023	Incoming Resources	Outgoing Resources	Transfers Between funds	Funds at 2024
	£		£	£	£
Unrestricted:					
Free Reserves	-	528,762	(512,927)	(15,835)	-
Designated Reserves:					
Operating Reserve	173,495	-	-	22,765	196,260
Designated Redundancy	60,000	-	-	-	60,000
Restricted funds					
Trusts and Foundations	-	-	(2,670)	2,670	-
Petroc	4,288	(1,795)	(1,036)	-	1,457
PRSS (Formerly RIS)	205,152	274,112	(306,407)	(20,555)	152,302
RIS Redundancy	10,000	-	-	(10,000)	-
RTOF	(7,566)	126,078	(139,467)	20,955	-
	445,369	927,157	(962,507)	-	410,019

A transfer of £10,000 from the restricted RIS Redundancy fund to the restricted PRSS (RIS) fund has occurred in the year . This is due to funds being received with the same restriction and the trustees deciding that a separate fund was unnecessary, especially with a designated fund also existing for the purposes of any staff redundancies.

There has been a second transfer from the restricted RIS fund of £30,555 to the unrestricted free reserves, this is due to the transfer of Early Years grant received which was misallocated to the rest of the funders grant, whereas these funds were not restricted. Therefore, a transfer has been made to move these funds to the unrestricted free reserves.

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

Petroc - funds for supporting BME youths into work

PRSS (Formerly RIS) - funds for supporting refugee integration for newly arrived refugees

RIS Redundancy - funds to provide redundancy in the event of RIS funding ceasing

RTOF - funds for supporting recently arrived refugees to gain skills and confidence. This fund is in deficit due to the timing of receipts

Open Doors International Language School

Appendices to the Statement of Financial Activities for the year ended 31 July 2024

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. **Analysis of Total Incoming & Outgoing Resources by Activity**
2. **Analysis of Total Support Costs by Activity**
3. **Analysis of charitable expenditure by activity**

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2024

	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc £	Trusts & Foundations £	RTOF £	PRSS (RIS) £	2024 Total £	2023 Total £
Income and endowments from:									
Donations and legacies	-	-	-	-	-	-	-	-	2,288
Other trading activities	2,220	1,080	-	-	-	-	-	3,300	2,310
Investment Income	16,987	-	3	-	-	-	-	16,990	2,187
Charitable activities	58,500	57,865	392,107	(1,795)	-	126,078	274,112	906,867	953,220
Total Income	77,707	58,945	392,110	(1,795)	-	126,078	274,112	927,157	960,005
Expenditure on:									
Charitable activities	60,726	57,100	393,223	1,036	2,670	139,467	306,407	960,629	959,033
Other			1,878		-		-	1,878	1,716
Total resources expended	60,726	57,100	395,101	1,036	2,670	139,467	306,407	962,507	960,749
Net Incoming Resources by activity	16,981	1,845	(2,991)	(2,831)	(2,670)	(13,389)	(32,295)	(35,350)	(744)

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 July 2024

Nature of support costs	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc £	Trusts & Foundations £	RTOF £	PRSS (RIS) £	2024 Total £	2023 Total £
Staff costs	30,293	50,521	247,868	-	-	113,013	285,116	726,811	724,503
Direct teaching costs	20,669	584	29,289	46	2,670	22,261	744	76,263	93,992
Conference & entertaining	-	-	1,209	-	-	-	-	1,209	1,120
Training	540	-	1,060	-	-	1,459	-	3,059	4,390
Professional fees	-	-	9,872	-	-	-	-	9,872	11,888
Marketing	-	-	1,200	-	-	-	-	1,200	512
Premises costs	-	(4)	50,131	-	-	-	12,710	62,837	56,566
Office costs	1,015	5,999	52,660	-	-	2,734	7,711	70,119	55,461
Depreciation	8,083	-	-	990	-	-	126	9,199	9,947
Bank charges	-	-	60	-	-	-	-	60	509
Other	126	-	1,752	-	-	-	-	1,878	8,372
Total support costs analysed by activity	60,726	57,100	395,101	1,036	2,670	139,467	306,407	962,507	967,260

Appendix 3

Analysis of charitable expenditure by activity
for the year ended 31 July 2024

Nature of charitable expenditure	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc	Trusts & Foundations £	RTOF £	PRSS (RIS) £	2024 Total £	2023 Total £
Actvities undertaken directly	51,502	51,105	290,498	46	2,670	136,733	285,860	818,414	879,382
Support costs of charitable activities	9,224	5,995	104,603	990	-	2,734	20,547	144,093	87,878
Total charitable expenditure analysed by activity	60,726	57,100	395,101	1,036	2,670	139,467	306,407	962,507	967,260

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Prior Period Total Funds 2023
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Donations	-	-	-	2,288
Total Donations & Legacies Received	**-**	**-**	**-**	**2,288**
Activities for generating funds				
Rental Income	3,300	-	3,300	2,310
Total of Other Trading Activities	**3,300**	**-**	**3,300**	**2,310**
Investment Income				
Bank deposit interest received	16,990	-	16,990	2,187
Total Investment Income	**16,990**	**-**	**16,990**	**2,187**
Income from charitable activities				
On Course - SFA contract	382,255	-	382,255	364,039
Full cost recovery CertTESOL	17,700	-	17,700	9,640
Full cost recovery Other	10,289	2,250	12,539	18,389
PRSS (formerly RIS)	-	264,662	264,662	285,641
Plymouth Marjon University	44,102	2,500	46,602	40,300
Cornwall County Council	3,240	-	3,240	-
Petroc	-	(1,795)	(1,795)	35,000
Refugee Transitions Outcomes Fund	-	123,578	123,578	186,591
Miscellaneous income	50,886	7,200	58,086	13,620
Total Incoming resources from charitable activities	**508,472**	**398,395**	**906,867**	**953,220**
Total Income	**528,762**	**398,395**	**927,157**	**960,005**
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	301,444	363,994	665,438	668,680
Employers' NI - Charitable activities	22,624	28,332	50,956	44,637
Pension contributions charitable employees	4,614	5,803	10,417	11,186
	328,682	**398,129**	**726,811**	**724,503**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Prior Period Total Funds 2023
	£	£	£	£
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	1,450	1,459	2,909	4,390
Recruitment expenses	150	-	150	145
	1,600	**1,459**	**3,059**	**4,535**
Premises Costs				
Rent payable	24,450	-	24,450	24,450
Rates, water and service charges	3,304	-	3,304	2,374
Insurance	1,384	-	1,384	1,247
Room Hire	-	12,710	12,710	12,359
Light and heat	12,351	-	12,351	7,269
Cleaning	8,638	-	8,638	8,867
Premises repairs and renewals	-	-	-	-
Refreshments	1,209	-	1,209	1,120
	51,336	**12,710**	**64,046**	**57,686**
General administrative expenses:				
Telephone and fax	5,051	3,529	8,580	6,482
Postage	-	-	-	8
Stationery and printing	24,237	1,754	25,991	24,325
Subscriptions	4,827	1,103	5,930	6,402
Hire of equipment	1,657	-	1,657	2,999
Software	15,582	-	15,582	13,395
Bad debts	6,750	4,059	10,809	-
Advertising and PR	1,200	-	1,200	512
Bank charges	60	-	60	509
Sundry expenses	1,570	-	1,570	1,850
	60,934	**10,445**	**71,379**	**56,482**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Prior Period Total Funds 2023
	£	£	£	£
Professional fees in support of charitable activities				
Professional fees	9,872	-	9,872	11,888
	9,872	**-**	**9,872**	**11,888**
Other support costs				
Depreciation of assets	8,083	1,116	9,199	9,947
External contractors	6,530	-	6,530	8,372
Direct teaching costs	44,012	25,721	69,733	85,620
	58,625	**26,837**	**85,462**	**103,939**
Total costs	**511,049**	**449,580**	**960,629**	**959,033**
Total Expended on Charitable Activities	**511,049**	**449,580**	**960,629**	**959,033**
Other costs				
Trustees' expenses	306	-	306	234
Independent Examiner's Fees	1,572	-	1,572	1,482
Total Other costs	**1,878**	**-**	**1,878**	**1,716**
Analysis of transfers between funds				
Transfer to/(from) unrestricted funds	(15,835)	-	(15,835)	(26,697)
Transfer to/(from) restricted funds	-	(6,930)	(6,930)	(50,215)
Transfer to/(from) designated funds	22,765	-	22,765	76,912
	6,930	**(6,930)**	**-**	**-**

Signable

Issuer	Wills Accountants Limited
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Document fingerprint	35270c4fb412e669d963a58f8104df6d

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 30th Apr 2025 12:41:12 BST	Mr C Hayter - Signer (d7a98c1f74c3352dd1e13cbe240a1a21)
Wed, 30th Apr 2025 18:35:04 BST	Phil Soutter - Signer (0656463edfa1ae520cf499ed2bf7e255)
Wed, 30th Apr 2025 18:35:04 BST	Mr C Bloodworth - Copied In (280124cf2f5b80eb2563a2380aa219fb)
Wed, 30th Apr 2025 18:35:04 BST	Ms C Roberts - Copied In (c8babee9e8a68acc8b8012f9459571d2)

Audit history log

Date	Action
Thu, 24th Apr 2025 14:34:50 BST	Envelope generated by Dan Hosgood (62.232.17.186)
Thu, 24th Apr 2025 14:34:51 BST	Document generated with fingerprint 35270c4fb412e669d963a58f8104df6d (62.232.17.186)
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Thu, 24th Apr 2025 14:34:51 BST	Document generated with fingerprint 772e31f06dad5834d73c7bc926729664 (62.232.17.186)
Thu, 24th Apr 2025 14:48:42 BST	Sent the envelope to Mr C Hayter for signing (62.232.17.186)
Thu, 24th Apr 2025 14:48:42 BST	Document emailed to party email (13.40.64.185)
Wed, 30th Apr 2025 12:35:09 BST	Mr C Hayter viewed the envelope (86.18.208.98)
Wed, 30th Apr 2025 12:41:12 BST	Mr C Hayter signed the envelope (86.18.208.98)
Wed, 30th Apr 2025 12:41:12 BST	Sent the envelope to Phil Soutter for signing (86.18.208.98)
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Wed, 30th Apr 2025 13:23:03 BST	Phil Soutter opened the document email. (146.75.174.12)
Wed, 30th Apr 2025 18:31:44 BST	Phil Soutter viewed the envelope (62.232.17.186)
Wed, 30th Apr 2025 18:35:04 BST	Phil Soutter signed the envelope (62.232.17.186)
Wed, 30th Apr 2025 18:35:04 BST	Sent the envelope to Mr C Bloodworth for signing (62.232.17.186)
Wed, 30th Apr 2025 18:35:04 BST	Sent the envelope to Ms C Roberts for signing (62.232.17.186)
Wed, 30th Apr 2025 18:35:04 BST	This envelope has been signed by all parties (62.232.17.186)
Wed, 30th Apr 2025 18:35:05 BST	Document emailed to party email (18.171.182.181)

Wed, 30th Apr 2025 18:35:05 BST Document emailed to party email (18.175.183.83)

OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

odils
Learning Foundation
Because you belong here

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2023

Registered Charity Number
1092728

Registered Company Number
04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
28 Woodland Terrace Lane
Greenbank
Plymouth
Devon
PL4 8QL

Directors

Mr W I Buchanan	Chair
Mr C Dobrisan	
Mr D Collins	
Mrs E Screeton	
Mrs K Kujinga	
Mrs H L Phillips	Appointed 11 July 2023
Ms D Tucker	Appointed 12 October 2023

Secretary
Mr A Phillips

Key Personnel

Mrs C Roberts	CEO
Mr A Phillips	Deputy CEO

Accountants
Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the year ended 31 July 2023

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 published in October 2019.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are set out on page 1.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable private company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objectives and activities

The company's objects and principal activities are:

- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those that are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The language school seeks to help Asylum Seekers, Refugees and Migrant Workers primarily, through the teaching of ESOL (English for Speakers of Other Languages) and employment mentoring. The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, healthcare, academic management and charity governance, business consultancy, IT knowledge and those with teaching experience.

Trustee Selection Induction and Training

New trustees have all had a previous existing relationship with the charity are are selected, by the board, for their experience and knowledge to further benefit the work of the charity and protect it for the future.

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend ESOL training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

A meeting with new Trustees led by the Chairman of the Trustee Board and the Chief Executive Officer of the charity is held and covers:
- The obligations of Trustee Board members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing
- Future plans

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The charity also implements a policy of requiring trustees to declare any potential conflict of interest. Those with a declared conflict are required to leave the board meeting whilst financial decisions and budget setting are discussed and voted on.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time.

The day-to-day responsibility for the provision of services is jointly delegated to the Chief Executive Officer (CEO) and Deputy Chief Executive (DCEO) along with a Senior Management Team. The CEO and DCEO are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO, DCEO and the Senior Management team have responsibility for the day to day operational management of the School in Plymouth, the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with best practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and national policy.

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still reluctance to invest in ESOL by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. Whilst at a local level, Adult Learning to the wider population and ESOL is beginning to be recognised as essential to the economic growth of the area. However, ODILS remains an active member of various local, regional and national educational networks who are lobbying nationally to ensure that ESOL is considered as part of the wider Adult Education agenda.

Locally ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. Open Doors International Language School (ODILS) was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a Black and Minority Ethnic (BME) background is rising it is still a small number compared to the wider population. It currently stands at 7%. The City still has one of the highest incidents of race crime outside of London.

To facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept them 80% below market value, and the charity supports the 50% of fees expected from Asylum Seekers.

Achievements and performance

Sustainability Funding

Skills Funding Agency Funding (SFA)

ODILS has continued to hold subcontracts for the delivery of ESOL and other courses funded by the Skills Funding Agency. In the year ending 31 July 2023 these are through Plymouth City Council referred to in these accounts as (SFA PCC). The contract value for PCC was £331,476 worth of delivery.

During the year to 31 July 2023, we were able to serve 510 students across the year teaching 45 nationalities who achieved at least 2 qualifications with a 93% success rate and a 96% retention rate. This is an exceptional achievement given the trauma most of our students have previously faced.

Multiply

A national maths strategy called Multiply was introduced to try and increase maths education across the country. One of the allocations of funding from Plymouth City Council was for ESOL for Maths which ODILS won and delivered which generated £38,400 in this financial year.

Refugee Integration Service (RIS).

RIS Plymouth

Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council, Plymouth Hope, Red Cross and ODILS work in partnership to deliver a city-wide service for Refugee Settlement called the Refugee Integration Service (RIS). The service provides support for all newly arrived Refugees coming into the city via the Home Office Resettlement schemes. This service was commissioned by Plymouth City Council. ODILS provides language and employment support for both men and women, running a crèche for women with children under the age of 3, enabling new arrivals to access language learning within 4 weeks of arriving. There is no other crèche support for BME parents in the city. The language and crèche support allow us to help build cultural resilience without the pressure of taking exams immediately. This service is up for re-tendering at the end of March 2024 and ODILS is part of an alliance of VCSE's to try and secure the reduced funding available to help the most vunerable. By 31 July 2023 we had enrolled 70 women in classes, we also provided creche provision for 60 children enabling their parent to access learning. We were able to offer Family Film Clubs and 1 -1 support delivering 460 hours of group sessions, this is essential to the older and more vulnerable learners who cannot now access physical classes.

In response to the conflict in Ukraine and the UK Government's announcement of the Homes for Ukraine Scheme, Plymouth City Council commissioned the existing RIS partnership, along with Plymouth Hope and British Red Cross to provide support services, both for hosts and arriving Ukrainians. With the exception of some short-term classes over the summer break, this contract does not include bespoke ESOL provision. ODILS was tasked with giving employment mentoring support to all arrivals. Because of the previous years of experience establishing existing mentoring projects, we were able to respond quickly to this unexpected need. We have employed 2 full time employment mentors and to date 152 people have accessed the service. As of December approximately 30% had entered employment in the city.

RIS Devon

We are also contracted to support a number of VPRS families living in the travel to work area of Plymouth but fall under Devon County Council responsibility.

South Hams District Council

During the year we were asked to support the wider Devon and Cornwall area with our ESOL specialism in training and employment mentoring and in this year delivered £10,371 of ESOL and employment mentoring for South Hams District Council in towns such as Ivybridge, Okehampton, Totnes and Tavistock; extending our reach beyond Plymouth and its travel to work area.

Refugee Transition Outcomes Fund (RTOF) - PRO Project

The Home Office Refugee Transition Outcomes Fund (RTOF) programme was launched as Plymouth Refugee Opportunities (PRO) at the end of 2021. Initially as a partnership between START (housing), ODILS (employment), and Plymouth Hope (integration) through the Bridges Outcomes Partnership, over the course of the year the partnership has been streamlined, and ODILS now delivers on both employment and integration. This service is available to all refugees in Plymouth who received a positive refugee status determination in the last 2 years. The expectation is that we will work with approximately 114 refugees, supporting them to gain skills, confidence and experience to enter work in the UK, as well as assisting them in social integration and wellbeing activities. Of the 70 live clients, 21 refugees have already begun work as a result of participating in PRO with a further 45 people accessing paid work experience and volunteering. This project also includes a part-time business outreach role, aiming to leave a wider legacy by changing employers' perceptions of refugees. The project continues until March 2024. This generated an income of £186,591 for the academic year. Across the employment services ODILS has engaged with 252 people and directly helped 100 people into sustainable work.

Petroc - Empowering Enterprise for 18-24 year olds

Through Petroc, we were part of a series of successful consortium bids, funded via the Big Lottery Opportunities/ European Social Funding, for the project EE which continues to June 2023. We are targeted to help 21 18-24 year-old BME youths who are looking for extra support to get into work and further study. Quite quickly it became apparent that having 1 -1 mentoring makes a big difference in the progress individuals make towards their goals.

Other Funding Sources

Our Commercial Full Cost Recovery commercial courses incorporates Teacher Training which teaches the Trinity Cert and Dip TESOL teaching qualifications.

We worked in partnership with Marjon University to support the NHS and newly arrived Radiographers to the NHS from abroad running an online training course focusing on language, culture and pastoral support which generated £20,500. We also through our close relationship with Marjon's train Omani naval cadets generating £19,500 and £300 for filming for Marjon's on cultural training making a total of £40,300 for the academic year.

Social Support and Integration

This year we have worked closely with a variety of partners to provide social and pastoral support. We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

British Red Cross; Devon and Cornwall Refugee Support Council (DCRSC), Diversity Business Incubator (DBI); Plymouth Hope; Plymouth City Council, Devon County Council, South Hams District Council, Cornwall County Council, Bridges Social Impact, Plymouth MARJON University; Petroc, Plymouth Race Equality Council, Plymouth Access to Housing, START (Students and Refugees Together), Plymouth Octopus Project (POP), Devon and Cornwall Police Service, Devon and Cornwall Fire Service, The Box, Lyner Barge CIC, Horizons Sailing, Tugley Woods CIC, All Stars Theatre Group for Adults with Learning Difficulties, Redeemer Church, Vineyard Church, City Church Plymouth, Churches Together in Plymouth, Commission Apostolic Trust, Newfrontiers: Unreached Network and other local small businesses and support groups.

Planned Relocation

The charity is also planning to move premises in the medium term future. This is to get greater security, due to external pressures over the current lease. This will ensure the strength of the charity is maintained into the future and it can continue to perferm its objectives.

The Impact on Going Concern
With the ongoing cost of living crisis we are delighted with our ability to continue very much within the terms of our objectives. The Trustees have reviewed the cash flow forecasts and operating budgets for the next twelve months and do not foresee any going concern implications.

Financial Review
ODILS received a total of £960,005 (2022 : £716,651) in incoming resources, including investment income of £2,187 (2022 : £37). The trustees report a deficit this year of £744 compared to a surplus of £10,807 last year.

This has been caused by the spending of restricted funds that have built up over a number of years.

Policies on reserves
Unrestricted Reserves
The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.

Designated Funds
Designated funds comprise:
1: Operating
A designated fund to cover running cost for the charity for 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the year end this designated fund stands at £173,495 (2022 : £96,583)

2: Redundancies
A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £60,000 would be sufficient. At the year end this designated fund stands at £60,000 (2022 : £60,000)

Restricted Reserves
These are reserves which are received from donors and are reserves restricted in their purpose to a particular purpose or project.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2023

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of ODILS for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:-

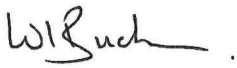
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 20 March 2024.



W I Buchanan
Director and Chair of Trustees

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2023 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Wills Accountants Ltd

Philip Wood Soutter FCCA
for and on behalf of
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 20 March 2024

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		2,288	-	2,288	546
Other trading activities		2,310	-	2,310	1,070
Investment Income	4	2,187	-	2,187	37
Charitable activities		445,988	507,232	953,220	714,998
Total income and endowments		**452,773**	**507,232**	**960,005**	**716,651**
Expenditure on					
Resources expended					
Costs of charitable activities		424,360	534,673	959,033	703,712
Other costs		1,716	-	1,716	2,132
Total expenditure		426,076	534,673	960,749	705,844
Net income/(expenditure) before transfers between funds		26,697	(27,441)	(744)	10,807
Gross transfers between funds		50,215	(50,215)	-	-
Net movement in funds		76,912	(77,656)	(744)	10,807
Reconciliation of funds					
Total funds brought forward	11	156,583	289,530	446,113	435,306
Total Funds carried forward	11	**233,495**	**211,874**	**445,369**	**446,113**

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2023
Statement of Total Recognised Gains and Losses
for the year ended 31 July 2023

	2023	2022
Excess of expenditure over income before realisation of assets	(744)	10,807
Deficit per Statement of Financial Activity	(744)	10,807
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(744)	10,807

Movements in revenue and capital funds
for the year ended 31 July 2023

Revenue accumulated funds

	Designated Funds 2023	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last year Total Funds 2022
		£	£	£	£
Accumulated funds brought forward	156,583	-	289,530	446,113	435,306
Recognised gains and losses before transfers	-	26,697	(27,441)	(744)	10,807
	156,583	26,697	262,089	445,369	446,113
Transfers between restricted and unrestricted funds	-	50,215	(50,215)	-	-
Transfers (to)/from designated funds	76,912	(76,912)	-	-	-
Closing revenue accumulated funds	233,495	-	211,874	445,369	446,113

Summary of funds

	Designated Funds 2023	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last Year Total Funds 2022
Revenue accumulated funds	-	-	211,874	211,874	289,530
Revenue designated funds	233,495	-	-	233,495	156,583
Total funds	233,495	-	211,874	445,369	446,113

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2023

		2023		2022	
Fixed assets		£	£	£	£
Tangible assets	7		17,287		25,695
Total fixed assets			17,287		25,695
Current assets					
Debtors	8	127,893		110,394	
Cash at bank and in hand		318,673		334,025	
Total current assets		446,566		444,419	
Creditors:-					
amounts due within one year	9	(18,484)		(24,001)	
Net current assets			428,082		420,418
Total assets less current liabilities			445,369		446,113
Net assets			445,369		446,113
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	11	-		-	
Designated revenue funds	11	233,495		156,583	
Total unrestricted funds			233,495		156,583
Restricted revenue funds					
Restricted revenue accumulated funds	11	211,874		289,530	
Total restricted funds			211,874		289,530
Total charity funds			445,369		446,113

The directors are satisfied that for the year ended on 31 July 2023 the charitable company was entitled to exemption from the requirement to obtain an 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 companies subject to the small companies regime.

W.I. Buchanan

W I Buchanan
Director and Chair of Trustees
Approved by the board of trustees on 20 March 2024

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Cash Flow Statement
for the year ended 31 July 2023

		2023	2022
		£	£
Cashflow from operating activities	10	(16,000)	35,777
Interest Paid		-	-
Net cashflow from operating activities		(16,000)	35,777
Cashflow from investing activities			
Interest received		2,187	37
Payments to acquire tangible fixed assets		(1,539)	(20,040)
Net cashflow from investing activities		648	(20,003)
Net decrease in cash		(15,352)	15,774
Cash at bank and in hand less overdrafts at 1 August		334,025	318,251
Cash at bank and in hand less overdrafts at 31 July		318,673	334,025
Consisting of:			
Cash at bank and in hand		318,673	334,025
Overdrafts		-	-
		318,673	334,025

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy, all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold Improvements	– Straight line over the life of the lease
ICT Equipment	– 3 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2023

3 Deficit for the financial year

	2023	2022
	£	£
This is stated after charging :-		
Depreciation of owned fixed assets	9,947	8,381
Pension costs	11,186	8,564
Independent examiner's fees	1,482	1,398

4 Investment Income

	2023	2022
	£	£
Bank deposit interest received	2,187	37

5 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	668,680	510,072
Employer's National Insurance	44,637	31,887
Defined Contribution Pension Costs	11,186	8,564
	724,503	550,523

Numbers of full time employees or full time equivalents

	2023 Number	2023 FTE	2022 Number	2022 FTE
Part time ESOL Teaching	12	3.2	10	5.0
Teacher Training	1	0.6	1	1.0
Administration & Support Staff	18	14.3	12	11.0
Management	7	6.1	7	6.0
Crèche Staff	5	2.4	12	11.0
	43	26.6	42	34.0

There were no employees with emoluments in excess of £60,000 per annum

6 Remuneration and expenses of trustees and key management personnel

	2023	2022
	£	£
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	33,348	38,542
Mr A Phillips	37,853	6,008
Total remuneration	71,201	44,550
Employer's National Insurance contributions on above remuneration		
Mrs C Roberts	3,248	4,034
Mr A Phillips	3,903	650
	7,151	4,684

Trustees' remuneration in the year was £0 (2022 : £3,004)

Reimbursement of trustees and key management personnel expenses

	2023 Number	2022 Number	2023 £	2022 £
Mileage	1	2	234	734
	1	2	234	734

Mileage is reimbursed at the HMRC approved rate of £0.45 per mile

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2023

7 Tangible functional fixed assets	Computer Equipment £	Leasehold Land and Buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2022	28,731	69,171	83,298	181,200
Additions	-	-	1,539	1,539
Disposals	-	-	-	-
At 31 July 2023	28,731	69,171	84,837	182,739
Accumulated depreciation and impairment provisions				
At 1 August 2022	28,731	69,171	57,603	155,505
Charge for the year	-	-	9,947	9,947
Eliminated on disposals	-	-	-	-
At 31 July 2023	28,731	69,171	67,550	165,452
Net book value				
At 31 July 2023	-	-	17,287	17,287
At 31 July 2022	-	-	25,695	25,695

8 Debtors	2023 £	2022 £
Trade Debtors	66,283	56,292
Other Debtors	2,929	-
Prepaid Expenses	4,951	3,412
Accrued Income	53,730	50,690
	127,893	110,394

9 Creditors: amounts falling due within one year	2023 £	2022 £
Trade Creditors	1,416	4,640
Accrued Expenses	1,718	1,634
PAYE and NI	10,168	15,035
Wages Creditor	200	-
Unpaid Pension Contributions	4,982	2,692
	18,484	24,001

10 Reconciliation of net income/(expenditure) to net cashflow from operating activities

	2023 £	2022 £
Net Income/(Expenditure)	(744)	10,807
Interest Receivable	(2,187)	(37)
Depreciation and Impairment of Tangible Fixed Assets	9,947	8,381
Decrease/(Increase) in Debtors	(17,499)	49,073
Decrease in Creditors	(5,517)	(31,332)
Movement in Overdraft	-	(1,115)
Net cashflow from operating activities	(16,000)	35,777

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	14,335	-	2,952	17,287
Current Assets	4,149	233,495	208,922	446,566
Current Liabilities	(18,484)	-	-	(18,484)
	-	233,495	211,874	445,369

At 1 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	21,627	-	4,068	25,695
Current Assets	2,374	156,583	285,462	444,419
Current Liabilities	(24,001)	-	-	(24,001)
	-	156,583	289,530	446,113

The individual funds included above are :-

	Funds at 2022	Incoming Resources	Outgoing Resources	Transfers Between funds	Funds at 2023
	£		£	£	£
Unrestricted:					
Free Reserves	-	452,773	(426,076)	(26,697)	-
Designated Reserves:					
Operating Reserve	96,583	-	-	76,912	173,495
Designated Redundancy	60,000	-	-	-	60,000
Restricted funds					
Trusts and Foundations	50,215	-	-	(50,215)	-
Petroc	3,273	35,000	(33,985)	-	4,288
RIS	237,279	285,641	(317,768)	-	205,152
RIS Redundancy	10,000	-	-	-	10,000
RTOF	(11,237)	186,591	(182,920)	-	(7,566)
	446,113	960,005	(960,749)	-	445,369

A transfer of £30,000 from the restricted Trust fund to unrestricted funds has ocurred in the year . This is due to a review of the income and that this was subsequently deemed to be unrestricted income after the 31 July 2022 accounts had been approved,

There has been a second transfer from the restricted Trust fund of £20,215, this is due to the transfer of a Lloyds grant received to assist with the cost of transitioning to online teaching at the beginning of the Covid-19 pandemic. Due to a misallocation of funds the associated costs were reflected at the time as unrestricted, a transfer of funds to unrestricted has been made to better reflect the spending of these funds.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2023

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

Petroc - funds for supporting BME youths into work

RIS - funds for supporting refugee integration for newly arrived refugees

RIS Redundancy - funds to provide redundancy in the event of RIS funding ceasing

RTOF - funds for supporting recently arrived refugees to gain skills and confidence. This fund is in deficit due to the timing of receipts

Open Doors International Language School

Appendices to the Statement of Financial Activities for the year ended 31 July 2023

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2023

	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc £	Trusts & Foundations £	RTOF £	RIS £	2023 Total £	2022 Total £
Income and endowments from:									
Donations and legacies	2,282	-	6		-		-	2,288	546
Other trading activities	2,310	-			-		-	2,310	1,070
Investment Income	2,185		2		-		-	2,187	37
Charitable activities	19,330	56,782	369,876	35,000	-	186,591	285,641	953,220	714,998
Total Income	26,107	56,782	369,884	35,000	-	186,591	285,641	960,005	716,651
Expenditure on:									
Charitable activities	24,685	22,636	377,039	33,985	-	182,920	317,768	959,033	703,712
Other			1,716		-		-	1,716	2,132
Total resources expended	24,685	22,636	378,755	33,985	-	182,920	317,768	960,749	705,844
Net Incoming Resources by activity	1,422	34,146	(8,871)	1,015	-	3,671	(32,127)	(744)	10,807

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 July 2023

Nature of support costs	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc £	Trusts & Foundations £	RTOF £	RIS £	2023 Total £	2022 Total £
Staff costs	4,148	19,081	236,383	27,344	-	135,286	302,261	724,503	550,523
Direct teaching costs	8,704	171	34,058	5,628	-	44,794	637	93,992	33,919
Conference & entertaining	-	-	1,120	-	-	-	-	1,120	1,520
Training	350	-	2,965	-	-	1,220	-	4,535	1,891
Professional fees	-	-	11,766	-	-	-	122	11,888	11,687
Donations in furtherance of objectives	-	-	-	-	-	-	-	-	-
Marketing	510	-	2	-	-	-	-	512	5,857
Premises costs	-	3,235	40,972	-	-	-	12,359	56,566	52,854
Office costs	1,693	149	49,713	23	-	1,620	2,263	55,461	36,694
Depreciation	8,831	-	-	990	-	-	126	9,947	8,381
Bank charges	449	-	60	-	-	-	-	509	386
Other	-	-	1,716	-	-	-		1,716	7,935
Total support costs analysed by activity	24,685	22,636	378,755	33,985	-	182,920	317,768	960,749	711,647

Appendix 3

Analysis of charitable expenditure by activity
for the year ended 31 July 2023

Nature of charitable expenditure	General Fund £	Full Cost Recovery £	SFA PCC £	Petroc	Trusts & Foundations £	RTOF £	RIS £	2023 Total £	2022 Total £
Actvities undertaken directly	13,712	19,252	286,294	32,972	-	181,300	303,020	836,550	623,769
Support costs of charitable activities	10,973	3,384	92,461	1,013	-	1,620	14,748	124,199	87,878
Total charitable expenditure analysed by activity	24,685	22,636	378,755	33,985	-	182,920	317,768	960,749	711,647

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Prior Period Total Funds 2022
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Donations	2,288	-	**2,288**	546
Total Donations & Legacies Received	**2,288**	**-**	**2,288**	**546**
Activities for generating funds				
Rental Income	2,310	-	**2,310**	**1,070**
Total of Other Trading Activities	**2,310**	**-**	**2,310**	**1,070**
Investment Income				
Bank deposit interest received	2,187	-	2,187	37
Total Investment Income	**2,187**	**-**	**2,187**	**37**
Income from charitable activities				
On Course - SFA contract	364,039	-	**364,039**	314,065
Full cost recovery CertTESOL	9,640	-	**9,640**	10,200
Full cost recovery Other	18,389	-	**18,389**	5,260
Refugee Integration Service	-	285,641	**285,641**	220,090
Plymouth Marjon University	40,300	-	**40,300**	24,480
British Red Cross	-	-	**-**	4,000
Petroc	-	35,000	**35,000**	34,161
Refugee Transitions Outcomes Fund	-	186,591	**186,591**	74,031
Miscellaneous income	13,620	-	13,620	30,070
Job Retention income	-	-	**-**	(1,359)
Total Incoming resources from charitable activities	**445,988**	**507,232**	**953,220**	**714,998**
Total Income	**452,773**	**507,232**	**960,005**	**716,651**
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	240,420	428,260	668,680	510,072
Employers' NI - Charitable activities	15,560	29,077	44,637	31,887
Pension contributions charitable employees	3,632	7,554	11,186	8,564
	259,612	**464,891**	**724,503**	**550,523**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Prior Period Total Funds 2022
	£	£	£	£
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	3,170	1,220	4,390	1,891
Recruitment expenses	145	-	145	-
	3,315	**1,220**	**4,535**	**1,891**
Premises Costs				
Rent payable	24,450	-	24,450	22,413
Rates, water and service charges	2,374	-	2,374	2,492
Insurance	1,247	-	1,247	1,508
Room Hire	-	12,359	12,359	10,359
Light and heat	7,269	-	7,269	7,797
Cleaning	8,867	-	8,867	8,285
Premises repairs and renewals	-	-	-	-
Refreshments	1,120	-	1,120	1,520
	45,327	**12,359**	**57,686**	**54,374**
General administrative expenses:				
Telephone and fax	3,543	2,939	6,482	4,845
Postage	(15)	23	8	97
Stationery and printing	23,380	945	24,325	11,379
Subscriptions	6,402	-	6,402	6,245
Hire of equipment	2,999	-	2,999	2,835
Software	13,395	-	13,395	10,456
Advertising and PR	512	-	512	5,857
Bank charges	509	-	509	386
Sundry expenses	1,850	-	1,850	837
	52,575	**3,907**	**56,482**	**42,937**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Prior Period Total Funds 2022
	£	£	£	£
Professional fees in support of charitable activities				
Professional fees	11,766	122	11,888	11,687
	11,766	**122**	**11,888**	**11,687**
Other support costs				
Depreciation of assets	8,831	1,116	9,947	8,381
External contractors	5,742	2,630	8,372	7,935
Direct teaching costs	37,192	48,428	85,620	25,984
	51,765	**52,174**	**103,939**	**42,300**
Total costs	**424,360**	**534,673**	**959,033**	**703,712**
Total Expended on Charitable Activities	**424,360**	**534,673**	**959,033**	**703,712**
Other costs				
Trustees' expenses	234	-	234	734
Independent Examiner's Fees	1,482	-	1,482	1,398
Total Other costs	**1,716**	**-**	**1,716**	**2,132**
Analysis of transfers between funds				
Transfer to/(from) unrestricted funds	(26,697)	-	(26,697)	817
Transfer to/(from) restricted funds	-	(50,215)	(50,215)	-
Transfer to/(from) designated funds	76,912	-	76,912	(817)
	50,215	**(50,215)**	**-**	**-**

OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2022

Registered Charity Number

1092728

Registered Company Number

04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
28 Woodland Terrace Lane
Greenbank
Plymouth
Devon
PL4 8QL

Directors

Mr W I Buchanan	Chair
Mrs L Uwimana	Resigned 16 February 2022
Mr C Dobrisan	
Ms R Holmes	Appointed 01 November 2021, Resigned 17 January 2023
Mr A Phillips	Appointed 01 November 2021, Resigned 01 June 2022
Mr D Collins	Appointed 04 October 2022
Mrs E Screeton	Appointed 04 October 2022
Mrs K Kujinga	Appointed 04 October 2022

Secretary

Mr W I Buchanan	Resigned 31 May 2022
Mr A Phillips	Appointed 31 May 2022

Key Personnel

Mrs C Roberts	CEO
Mr A Phillips	Deputy CEO

Accountants
Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the year ended 31 July 2022

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 published in October 2019.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are set out on page 1.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable private company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objectives and activities

The company's objects and principal activities are:

- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those that are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The language school seeks to help Asylum Seekers, Refugees and Migrant Workers primarily, through the teaching of ESOL (English for Speakers of Other Languages). The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, healthcare, academic management and charity governance.

Trustee Induction and Training

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend ESOL training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

A meeting with new Trustees led by the Chairman of the Trustee Board and the Chief Executive Officer of the charity is held and covers:

- The obligations of Trustee Board members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing
- Future plans

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time.

The day-to-day responsibility for the provision of services is jointly delegated to the Chief Executive Officer (CEO) and Deputy Chief Executive (DCEO) along with a Senior Management Team. The CEO and DCEO are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO, DCEO and the Senior Management team have responsibility for the day to day operational management of the School in Plymouth, the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with best practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and national policy.

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still reluctance to invest in ESOL by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. Whilst at a local level, Adult Learning to the wider population and ESOL is beginning to be recognised as essential to the economic growth of the area. However, ODILS remains an active member of various local, regional and national educational networks who are lobbying nationally to ensure that ESOL is considered as part of the wider Adult Education agenda.

Locally ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. Open Doors International Language School (ODILS) was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a BME background is rising it is still a small number compared to the wider population. It currently stands at 7%. The City still has one of the highest incidents of race crime outside London.

To facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept them 80% below market value, and the charity supports the 50% of fees expected from Asylum Seekers. During the year ending 31 July 2022 we also supported 13 unfunded Asylum Seekers during the year, through a joint initiative with the Red Cross and members of the Refugee and Asylum Network language subgroup. These people are funded through the Charity as they are not entitled to public funding until they have been in the UK for 6 months and then they are only eligible for 50% of the funding.

Achievements and performance

Sustainability Funding

Skills Funding Agency Funding (SFA)

ODILS has continued to hold subcontracts for the delivery of ESOL and other courses funded by the Skills Funding Agency. In the year ending 31 July 2022 these are through Plymouth City Council referred to in these accounts as (SFA PCC), only as the V Learning Net, referred to as (SFA V Learning), contract ceased with a final settlement payment of £675. The contract value for PCC was £320,545 with ODILS once again exceeding its contract value for delivery.

During the year to 31 July 2022, we were able to serve 489 students across the year teaching 36 nationalities who achieved at least 2 qualifications with a 93% success rate and a 98% retention rate. This is an exceptional achievement given the trauma most of our students have previously faced. We also taught 65 Ukrainian refugees over the summer period.

Refugee Integration Service (RIS).
RIS Plymouth

Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council, Plymouth Hope, Red Cross and ODILS work in partnership to deliver a city-wide service for Refugee Settlement called the Refugee Integration Service (RIS). The service provides support for all newly arrived Refugees coming into the city via the Home Office Resettlement schemes. This service is commissioned by Plymouth City Council. ODILS provides language and employment support for both men and women, running a crèche for women with children under the age of 3, enabling new arrivals to access language learning within 4 weeks of arriving. There is no other crèche support for BME parents in the city. The language and crèche support allow us to help build cultural resilience without the pressure of taking exams immediately. By 31 July 2022 we had enrolled 76 women and 6 men in mainstream classes, we also provided creche provision for 61 children enabling their parent to access learning. We were able to offer Family Film Clubs and 1 -1 support delivering 460 hours of group sessions, this is essential to the older and more vulnerable learners who cannot now access physical classes.

In response to the conflict in Ukraine and the UK Government's announcement of the Homes for Ukraine Scheme, Plymouth City Council commissioned the existing RIS partnership, along with Plymouth Hope and British Red Cross to provide support services, both for hosts and arriving Ukrainians. With the exception of some short-term classes over the summer break, this contract does not include bespoke ESOL provision. ODILS was tasked with giving employment mentoring support to all arrivals. Because of the previous years of experience establishing existing mentoring projects, we were able to respond quickly to this unexpected need. We have employed 2 full time employment mentors and to date 152 people have accessed the service. As of December approximately 30% had entered employment in the city.

RIS Devon
We are also contracted to support a number of VPRS families living in the travel to work area of Plymouth but fall under Devon County Council responsibility.

Refugee Transition Outcomes Fund (RTOF) - PRO Project
The Home Office Refugee Transition Outcomes Fund (RTOF) programme was launched as Plymouth Refugee Opportunities (PRO) at the end of 2021. Initially as a partnership between START (housing), ODILS (employment), and Plymouth Hope (integration) with Bridges Outcomes Partnership, over the course of the year the partnership has been streamlined, and ODILS now delivers on both employment and integration. This service is available to all refugees in Plymouth who received a positive refugee status determination in the last 2 years. The expectation is that we will work with approximately 100 refugees, supporting them to gain skills, confidence and experience to enter work in the UK, as well as assisting them in social integration and wellbeing activities. 9 refugees have already begun work as a result of participating in PRO. This project also includes a part-time business outreach role, aiming to leave a wider legacy by changing employers' perceptions of refugees. The project continues until March 2024.

Petroc - Empowering Enterprise for 18-24 year olds

Through Petroc, we were part of a series of successful consortium bids, funded via the Big Lottery Opportunities/ European Social Funding, for the project EE which continues to June 2023. We are targeted to help 21 18-24 year-old BME youths who are looking for extra support to get into work and further study. Quite quickly it became apparent that having 1 -1 mentoring makes a big difference in the progress individuals make towards their goals.

Due to the pandemic the support offered was through 1 -1 sessions and encouraging the young people to join classes online.

Other Funding Sources
Our Commercial Full Cost Recovery commercial courses incorporates Teacher Training, Plymouth Energy Community course, a course for Chinese students on English and Health gained through the Chinese centre in Plymouth and private student ESOL payments.

We received £4,000 from the British Red Cross to set up conversational English classes.

We worked in partnership with Marjon University to support the NHS and newly arrived Radiographers which came to a total of £24,480 for the academic year.

Social Support and Integration
This year we have worked closely with a variety of partners to provide social and pastoral support. We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

British Red Cross; Devon and Cornwall Refugee Support Council (DCRSC), Diversity Business Incubator (DBI); Plymouth Hope; Plymouth City Council, Devon County Council, Bridges Social Impact, Plymouth MARJON University; Petroc, Plymouth Race Equality Council, Plymouth Access to Housing, START (Students and Refugees Together), Devon and Cornwall Police Service, Redeemer Church, Vineyard Church, Newfrontiers: Unreached Network and other local small businesses and support groups.

The Impact on Going Concern

Despite the pandemic we are delighted with our ability to continue very much within the terms of our objectives. The Trustees have reviewed the cash flow forecasts and operating budgets for the next twelve months and do not foresee any going concern implications.

Financial Review

ODILS received a total of £716,651 (2021 : £667,174) in incoming resources, including investment income of £37 (2021 : £22). The trustees report a surplus this year of £10,807 compared to a surplus of £90,480 last year.

Policies on reserves
Unrestricted Reserves
The Trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.

Designated Funds
Designated funds comprise:
1: Operating
A designated fund to cover running cost for the charity for 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the year end this designated fund stands at £96,583 (2021 : £97,400)

2: Redundancies
A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £60,000 would be sufficient. At the year end this designated fund stands at £60,000 (2021 : £60,000)

Restricted Reserves
These are reserves which are received from donors and are reserves restricted in their purpose to a particular purpose or project.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2022

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of ODILS for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 17 March 2023.

W.I. Buchanan

W I Buchanan
Director and Chair of Trustees

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2022 which are set out on pages 9 to 25.

Respective responsibilities of trustees and examiner

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Philip Wood Soutter FCCA
for and on behalf of
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 17 March 2023

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		546	-	546	4,108
Other trading activities		1,070	-	1,070	-
Investment Income	4	37	-	37	22
Charitable activities		356,716	358,282	714,998	663,044
Other Incoming Resources		-	-	-	-
Total income and endowments		**358,369**	**358,282**	**716,651**	**667,174**
Expenditure on					
Costs of charitable activities		357,054	346,658	703,712	575,314
Other costs		2,132	-	2,132	1,380
Total expenditure		359,186	346,658	705,844	576,694
Net income/(expenditure) before transfers between funds		(817)	11,624	10,807	90,480
Gross transfers between funds		-	-	-	-
Net movement in funds		(817)	11,624	10,807	90,480
Reconciliation of funds					
Total funds brought forward	13	157,400	277,906	435,306	344,826
Total Funds carried forward	13	**156,583**	**289,530**	**446,113**	**435,306**

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 July 2022
Statement of Total Recognised Gains and Losses
for the year ended 31 July 2022

	2022	2021
Excess of income over expenditure before realisation of assets	10,807	90,480
Surplus per Statement of Financial Activity	10,807	90,480
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	10,807	90,480

Movements in revenue and capital funds
for the year ended 31 July 2022

Revenue accumulated funds	Designated Funds 2022	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Last year Total Funds 2021
		£	£	£	£
Accumulated funds brought forward	157,400	-	277,906	435,306	344,826
Recognised gains and losses before transfers	-	(817)	11,624	10,807	90,480
	157,400	(817)	289,530	446,113	435,306
Transfers between restricted and unrestricted funds	-	-	-	-	-
Transfers (to)/from designated funds	(817)	817	-	-	-
Closing revenue accumulated funds	156,583	-	289,530	446,113	435,306

Summary of funds	Designated Funds 2022	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Last Year Total Funds 2021
Revenue accumulated funds	-	-	289,530	289,530	277,906
Revenue designated funds	156,583	-	-	156,583	157,400
Total funds	156,583	-	289,530	446,113	435,306

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2022

		2022		2021	
Fixed assets		£	£	£	£
Tangible assets	9		25,695		14,036
Total fixed assets			25,695		14,036
Current assets					
Debtors	10	110,394		159,467	
Cash at bank and in hand		334,025		319,366	
Total current assets		444,419		478,833	
Creditors:-					
amounts due within one year	11	(24,001)		(57,563)	
Net current assets			420,418		421,270
Total assets less current liabilities			446,113		435,306
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets			446,113		435,306
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	13	-		-	
Designated revenue funds	13	156,583		157,400	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
Total unrestricted funds			156,583		157,400
Restricted revenue funds					
Restricted revenue accumulated funds	13	289,530		277,906	
Total restricted funds			289,530		277,906
Total charity funds			446,113		435,306

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2022

The directors are satisfied that for the year ended on 31 July 2022 the charitable company was entitled to exemption from the requirement to obtain an 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 companies subject to the small companies regime.

W.I. Buchanan

W I Buchanan
Director and Chair of Trustees
Approved by the board of trustees on 17 March 2023

The notes on pages 14 to 19 form an integral part of these accounts.

Open Doors International Language School
Cash Flow Statement
for the year ended 31 July 2022

		2022	2021
		£	£
Cashflow from operating activities	12	35,777	23,402
Interest Paid		-	-
Net cashflow from operating activities		35,777	23,402
Cashflow from investing activities			
Interest received		37	22
Payments to acquire tangible fixed assets		(20,040)	(6,104)
Net cashflow from investing activities		(20,003)	(6,082)
Net increase in cash		15,774	17,320
Cash at bank and in hand less overdrafts at 1 August		318,251	300,931
Cash at bank and in hand less overdrafts at 31 July		334,025	318,251
Consisting of:			
Cash at bank and in hand		334,025	319,366
Overdrafts		-	(1,115)
		334,025	318,251

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.
Except as described under the 'Deferred Income' accounting policy, all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	– Straight line over the life of the lease
ICT equipment	– 3 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.
Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

3 Surplus for the financial year

	2022 £	2021 £
This is stated after charging :-		
Depreciation of owned fixed assets	8,381	6,400
Pension costs	8,564	6,462
Independent Examiner's Fees	1,398	1,380

4 Investment Income

	2022 £	2021 £
Bank deposit interest received	37	22

5 Analysis of grants payable in furtherance of the charity's objects

	2022 £	2021 £
Plymouth Hope	-	4,211
Redeemer Church	-	996
	-	5,207

6 Deferred Incoming Resources & Reserves

	Opening Deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
Fees paid in advance	30,000	30,000	-	-
Total	30,000	30,000	-	-

	2022 £	2021 £
These deferrals are included in creditors	-	30,000

7 Staff Costs and Emoluments

	2022 £	2021 £
Gross Salaries	510,072	387,394
Employer's National Insurance	31,887	19,944
Defined Contribution Pension Costs	8,564	6,462
	550,523	413,800

Numbers of full time employees or full time equivalents

	2022 Number	2022 FTE	2021 Number	2021 FTE
Part time ESOL Teaching	10	5.0	11	5.2
Teacher Training	1	1.0	1	0.6
Administration & support staff	12	11.0	7	4.7
Management	7	6.0	6	5.3
	30	23.0	25	15.8

There were no employees with emoluments in excess of £60,000 per annum

8 Remuneration and expenses of trustees and key management personnel

	2022 £	2021 £
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	38,542	37,445
Mr A Phillips	6,008	-
Total remuneration	44,550	37,445
Employer's National Insurance contributions on above remuneration		
Mrs C Roberts	4,034	3,787
Mr A Phillips	650	-
	4,684	3,787

Trustees' remuneration in the year was £3,004 (2021 : £0)

Reimbursement of trustess and key management personnel expenses

	2022 Number	2021 Number	2022 £	2021 £
Mileage	2	-	734	-
	2	-	734	-

Mileage is reimbursed at the HMRC approved rate of £0.45 per mile

9 Tangible functional fixed assets

	Computer Equipment £	Leasehold Land and Buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2021	29,411	69,171	69,510	168,092
Additions	-	-	20,040	20,040
Disposals	(680)	-	(6,252)	(6,932)
At 31 July 2022	28,731	69,171	83,298	181,200
Accumulated depreciation and impairment provisions				
At 1 August 2021	29,411	69,171	55,474	154,056
Charge for the year	-	-	8,381	8,381
Eliminated on disposals	(680)	-	(6,252)	(6,932)
At 31 July 2022	28,731	69,171	57,603	155,505
Net book value				
At 31 July 2022	-	-	25,695	25,695
At 31 July 2021	-	-	14,036	14,036

10 Debtors

	2022 £	2021 £
Trade debtors	56,292	12,025
Other Debtors	-	5,520
Prepaid expenses	3,412	4,370
Accrued income	50,690	137,552
	110,394	159,467

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	-	1,115
Trade creditors	4,640	12,809
Accrued expenses	1,634	1,647
PAYE and NI	15,035	11,021
Wages Creditor	-	-
Unpaid Pension Contributions	2,692	971
Deferred income and grants in advance **(see note 6)**	-	30,000
	24,001	57,563

12 Reconciliation of net income/(expenditure) to net cashflow from operating activities

	2022 £	2021 £
Net Income	10,807	90,480
Interest Receivable	(37)	(22)
Depreciation and Impairment of Tangible Fixed Assets	8,381	6,400
Decrease in debtors	49,073	(97,219)
Decrease in creditors	(33,562)	24,878
Addback movement in overdraft	1,115	(1,115)
	35,777	23,402

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	21,627	-	4,068	25,695
Current Assets	2,374	156,583	285,462	444,419
Current Liabilities	(24,001)	-	-	(24,001)
	-	156,583	289,530	446,113

At 1 August 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	13,637	-	399	14,036
Current Assets	13,926	157,400	307,507	478,833
Current Liabilities	(27,563)	-	(30,000)	(57,563)
	-	157,400	277,906	435,306

The individual funds included above are :-

	Funds at 2021	Incoming Resources	Outgoing Resources	Transfers Between funds	Funds at 2022
	£		£	£	£
Unrestricted:					
Free Reserves	-	358,369	(359,186)	817	-
Designated Reserves:					
Operating	97,400			(817)	96,583
Designated Redundancy	60,000			-	60,000
Restricted funds					
Trusts and Foundations	20,215	30,000		-	50,215
Petroc	-	34,161	(30,888)	-	3,273
RIS	247,691	220,090	(230,502)	-	237,279
RIS Redundancy	10,000			-	10,000
RTOF	-	74,031	(85,268)	-	(11,237)
	435,306	716,651	(705,844)	-	446,113

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

Petroc - funds for supporting BME youths into work

RIS - funds for supporting refugee integration for newly arrived refugees

RIS Redundancy - funds to provide redundancy in the event of RIS funding ceasing

RTOF - funds for supporting recently arrived refugees to gain skills and confidence. This fund is in

Appendices to the Statement of Financial Activities for the year ended 31 July 2022

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2022

	General Fund £	Full Cost Recovery £	SFA PCC £	SFA V Learning £	Petroc £	Trusts & Foundations £	RTOF £	RIS £	2022 Total £	2021 Total £
Income and endowments from:										
Donations and legacies	546	-	-	-		-		-	546	4,108
Other trading activities	1,070	-	-	-		-		-	1,070	-
Investment Income	29	8	-	-		-		-	37	22
Charitable activities	14,270	26,580	315,866	-	34,161	30,000	74,031	220,090	714,998	663,044
Total Income	15,915	26,588	315,866	-	34,161	30,000	74,031	220,090	716,651	667,174
Expenditure on:										
Charitable activities	37,634	4,808	314,612	-	30,888	-	85,268	230,502	703,712	575,314
Other			2,132			-		-	2,132	1,380
Total resources expended	37,634	4,808	316,744	-	30,888	-	85,268	230,502	705,844	576,694
Net Incoming Resources by activity	(21,719)	21,780	(878)	-	3,273	30,000	(11,237)	(10,412)	10,807	90,480

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 July 2022

Nature of support costs	General Fund £	Full Cost Recovery £	SFA PCC £	SFA V Learning £	Petroc £	Trusts & Foundations £	RTOF £	RIS £	2022 Total £	2021 Total £
Staff costs	19,266	-	199,566	-	28,903	-	83,955	218,833	550,523	413,800
Direct teaching costs	10,081	17	20,638	-	1,801	-	810	572	33,919	26,570
Conference & entertaining	1,100	-	420	-	-	-	-	-	1,520	420
Training	752	-	1,139	-	-	-	-	-	1,891	4,417
Professional fees	-	-	11,687	-	-	-	-	-	11,687	7,801
Donations in furtherance of objectives	-	-	-	-	-	-	-	-	-	5,207
Marketing	-	-	5,731	-	-	-	126	-	5,857	18,294
Premises costs	-	4,449	38,076	-	-	-	-	10,329	52,854	56,668
Office costs	177	342	35,137	-	19	-	377	642	36,694	35,656
Depreciation	6,258	-	1,832	-	165	-	-	126	8,381	6,400
Bank charges	-	-	386	-	-	-	-	-	386	81
Total support costs analysed by activity	37,634	4,808	314,612	-	30,888	-	85,268	230,502	703,712	575,314

Appendix 3

Analysis of charitable expenditure by activity
for the year ended 31 July 2022

Nature of charitable expenditure	General Fund £	Full Cost Recovery £	SFA PCC £	SFA V Learning £	Petroc	Trusts & Foundations £	RTOF £	RIS £	2022 Total £	2021 Total £
Actvities undertaken directly	31,199	17	239,181	-	30,704	-	84,891	219,405	605,397	482,229
Grant funding of activities	-	-	-	-	-	-	-	-	-	5,207
Support costs of charitable activities	6,435	4,791	75,431	-	184	-	377	11,097	98,315	87,878
Total charitable expenditure analysed by activity	37,634	4,808	314,612	-	30,888	-	85,268	230,502	703,712	575,314

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Prior Period Total Funds 2021
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Donations	546	-	**546**	4,108
Total Donations & Legacies Received	**546**	-	**546**	**4,108**
Activities for generating funds				
Rental Income	1,070	-	**1,070**	-
Total of Other Trading Activities	**1,070**	-	**1,070**	-
Investment Income				
Bank deposit interest received	37	-	37	22
Total Investment Income	**37**	-	**37**	**22**
Income from charitable activities				
V Learning - SFA contract	-	-	-	69,778
On Course - SFA contract	314,065	-	**314,065**	303,022
Full cost recovery CertTESOL	10,200	-	**10,200**	1,950
Full cost recovery Other	5,260	-	**5,260**	6,814
PATH	-	220,090	**220,090**	197,562
Plymouth Marjon University	24,480	-	**24,480**	2,360
British Red Cross	4,000	-	**4,000**	-
Petroc	-	34,161	**34,161**	17,500
Lloyds Foundation	-	-	-	6,878
Marine Learning Alliance	-	-	-	4,000
Refugee Transitions Outcomes Fund	-	74,031	**74,031**	-
Miscellaneous income	70	30,000	**30,070**	16,530
Job Retention income	(1,359)	-	**(1,359)**	36,650
Total Incoming resources from charitable activities	**356,716**	**358,282**	**714,998**	**663,044**
Total Income	**358,369**	**358,282**	**716,651**	**667,174**
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	202,753	307,319	510,072	387,394
Employers' NI - Charitable activities	12,675	19,212	31,887	19,944
Pension contributions charitable employees	3,404	5,160	8,564	6,462
	218,832	**331,691**	**550,523**	**413,800**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Prior Period Total Funds 2021
	£	£	£	£
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	1,891	-	1,891	4,417
	1,891	**-**	**1,891**	**4,417**
Premises Costs				
Rent payable	22,413	-	22,413	26,696
Rates, water and service charges	2,492	-	2,492	2,679
Insurance	1,508	-	1,508	2,524
Room Hire	30	10,329	10,359	9,567
Light and heat	7,797	-	7,797	3,246
Cleaning	8,285	-	8,285	8,926
Premises repairs and renewals	-	-	-	3,030
Refreshments	1,520	-	1,520	420
	44,045	**10,329**	**54,374**	**57,088**
General administrative expenses:				
Telephone and fax	4,473	372	4,845	3,099
Postage	78	19	97	78
Stationery and printing	10,732	647	11,379	11,729
Subscriptions	6,245	-	6,245	5,876
Hire of equipment	2,835	-	2,835	5,671
Software	10,456	-	10,456	8,152
Advertising and PR	5,731	126	5,857	18,294
Bank charges	386	-	386	81
Sundry expenses	837	-	837	1,051
	41,773	**1,164**	**42,937**	**54,031**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2022

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Prior Period Total Funds 2021
	£	£	£	£
Professional fees in support of charitable activities				
Professional fees	11,687	-	11,687	7,801
	11,687	**-**	**11,687**	**7,801**
Other support costs				
Depreciation of assets	8,090	291	8,381	6,400
External contractors	6,215	1,720	7,935	1,800
Direct teaching costs	24,521	1,463	25,984	24,770
	38,826	**3,474**	**42,300**	**32,970**
Total costs	**357,054**	**346,658**	**703,712**	**570,107**
Grants paid as shown in the detailed schedule	-	-	-	5,207
Total Expended on Charitable Activities	357,054	346,658	703,712	575,314
Other costs				
Trustees' expenses	734	-	734	-
Independent Examiner's Fees	1,398	-	1,398	1,380
Total Other costs	**2,132**	**-**	**2,132**	**1,380**
Analysis of transfers between funds				
Transfer to/(from) unrestricted funds	817	-	817	(5,627)
Transfer to/(from) restricted funds	-	-	-	7,600
Transfer to/(from) designated funds	(817)		(817)	(1,973)
	-	-	-	-

OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2021

Registered Charity Number
1092728

Registered Company Number
04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
28 Woodland Terrace Lane
Greenbank
Plymouth
Devon
PL4 8QL

Directors

Mr R Dawson	Resigned 12 January 2021
Mr W I Buchanan	
Mr T Cheste	Resigned 31 July 2021
Mrs L Uwimana	Resigned 16 February 2022
Ms C Dobrisan	
Ms R Holmes	Appointed 01 November 2021
Mr A Phillips	Appointed 01 November 2021

Secretary
Mr W I Buchanan

Accountants
Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the year ended 31 July 2021

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 published in October 2019

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are set out on page 1.

Objectives and activities

The company's objects and principal activities are:

- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those that are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable private company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The language school seeks to help Asylum Seekers, Refugees and Migrant Workers primarily, through the teaching of ESOL (English for Speakers of Other Languages). The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, healthcare, academic management and charity governance.

Trustee Induction and Training

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend ESOL training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

A meeting with new Trustees led by the Chairman of the Trustee Board and the Chief Executive Officer of the charity is held and covers:
- The obligations of Trustee Board members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time.

The day to day responsibility for the provision of services is delegated to the Chief Executive Officer (CEO) along with the core Academic Team, the CEO who acted in the year and at the approval of the accounts is Mrs Caron Roberts. The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO and the core academic team have responsibility for the day to day operational management of the School in Plymouth, the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and National policy.

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still reluctance to invest in ESOL by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. Whilst at a local level, Adult Learning to the wider population and ESOL is beginning to be recognised as essential to the economic growth of the area. However, ODILS remains an active member of various local, regional and national educational networks who are lobbying nationally to ensure that ESOL is considered as part of the wider Adult Education agenda.

Locally ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Invariably ODILS is the only organisation representing those with English as a second language. We are often called on by both statutory and voluntary community organisations for advice about educational needs, employment issues and social cohesion matters related to Black and Minority Ethnic (BME) groups. ODILS is a member of the Plymouth City Council Adult Education Board representing vulnerable groups. This is a Strategic Board working to see that the whole City has access equal access. ODILS is still very much part of the POP+ Refugee and Asylum Seeker Network made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We also are part of the South West Migration Partnership ESOL Forum which brings together all of the ESOL Providers supporting Refugees across the South West Region.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission's with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. Open Doors International Language School (ODILS) was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a BME background is rising it is still a small number compared to the wider population. It currently stands at 7%. The City still has one of the highest incidents of race crime outside London.

To facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept them 80% below market value, and the charity supports the 50% of fees expected from Asylum Seekers. During the year ending 31 July 2021 we also supported 35 unfunded Asylum Seekers during the year, through a joint initiative with the Red Cross and members of the Refugee and Asylum Network language subgroup. These people are funded through the Charity as they are not entitled public funding until they have been in the UK for 6 months and then they are only eligible for 50% of the funding. ODILS also contributed, in the year, a total of £4,211 to a project connecting all the houses accommodating Asylum Seekers to the internet. In partnership with Hope FC and the city council 350 people were connected living in 72 houses. This meant that the Asylum Seekers and their children could continue with the education during the second lockdown, they could stay connected to their legal representatives, had access to health and statutory services and their own families in war torn areas.

£996 also went to Redeemer Church Plymouth to extend the giving of Asylum Seeker Activities packs supported through the Big Lottery Fund support, which finished in December 2020. This helped to finish off the shelving for the Uniform Store and the Boxes of Hope Food Bank. ODILS students are referred to the church to receive free school uniforms and Boxes of Hope emergency food.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2021

Achievements and performance

Sustainability Funding
Skills Funding Agency Funding

ODILS has continued to hold subcontracts for the delivery of ESOL and other courses funded by the Skills Funding Agency. In the year ending 31 July 2021 these were through Plymouth City Council and V Learning Net. The combined contract value to £372,800 . Due to the pandemic ODILS was not able to fully deliver on the V Learning Net contract due to the way it was funded through the ESFA. We were able to make up the shortfall for one year only through PCC. We were able to continue our support of learners on line during the lock down and all were able to complete their exams in the summer.

During the year to 31 July 2021 , we were able to serve 346 individuals who achieved at least 2 qualifications with a 96% success and retention rate.

Refugee Integration Service (RIS Plymouth).
Plymouth Access to Housing (PATH), START, Race Equality Council, Red Cross and ODILS work in partnership to deliver a city-wide service for Refugee Settlement called the Refugee Integration Service (RIS). The service provides support for all newly arrived Refugees coming into the city via the Home Office Resettlement schemes.

This service is commissioned by Plymouth City Council. ODILS provides language and employment support for both men and women, running a crèche for women with children under the age of 3, enabling new arrivals to access language support within 4 weeks of arriving. There is no other crèche support for BME parents in the city. The language and creche support allow us to help build cultural resilience without the pressure of taking exams immediately.

By 31 July 2021 we had enrolled 90 women, 60 children and 65 men in mainstream classes. We were able to offer Family Film Clubs and 1 -1 support during the lock down. Many of the families struggled to re-join face to face sessions from March to July due to the increased number of COVID cases in the South West, so we continued the online delivery ensuring vulnerable families still had access to services and contact with other students.

RIS Devon

We are also contracted to support a number of VPRS families living in the travel to work area of Plymouth but fall under Devon County Council responsibility.

Big Lottery Opportunities / European Social Funding. Empowering Enterprise for 18-24 year olds

We were part of a series of successful consortium bids through PETROC for the project EE which continues to June 2023. We are targeted to help 21 18-24-year-old BME youths who are looking for extra support to get into work and further study. Quite quickly it became apparent that having 1 -1 mentoring makes a big difference in the progress individuals make towards their goals.

Due to the pandemic the support offered was through 1 -1 sessions and encouraging the young people to join classes on line.

Lloyds Foundation Grant

A grant of £6,878 enabled ODILS to look continue to support the learners online, and helped provide the support for the increased cost because of COVID health and safety processes. It meant that we were able confidently to fully open the building in September ensuring that the learners and staff were kept safe.

Babcock International DRD Donation

We were fortunate to be approached by a Project Team from Babcock's International. Each year there is a nationwide contest for groups of project teams to compete against each other. The project teams work with the voluntary and community sector to help them identify processes and procedures that can improve their chosen Charity. The team worked with key staff members developing the phase two of ODILS digital strategy to create a data hub. This is an ongoing whole organisational approach to digitalising and moving into a less paper-based environment.

Other Funding Sources

The pandemic was still influencing other commercial courses. Our Commercial Full Cost Recovery incorporates Teacher Training, Citizenship B1 preparation courses, IELTS, English for work, teaching overseas University students and consultancy. We worked in partnership with Marjon to support the NHS and new arrived Radiographers but other courses were either postponed or cancelled.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2021

Social Support and Integration

This year we have worked closely with variety of partners to provide social and pastoral support. We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

British Red Cross; Diversity Business Incubator (DBI); Plymouth Hope; Plymouth City Council , Plymouth MARJON University; Plymouth Race Equality Council, Plymouth access to Housing , Devon and Cornwall Refugee Support Council, Redeemer Church, Vineyard Church, and other local small businesses and support groups.

Our thanks also goes to our dedicated army of volunteers, helping in classrooms or on line, offering 1 -1 support, delivering boxes of food and going the extra mile for those new to this community.

The Impact of Coronavirus on Going Concern

Despite the pandemic we are delighted with our ability to continue very much within the terms of our objectives. The Trustees have reviewed the cash flow forecasts and operating budgets for the next twelve months and do not foresee any going concern implications.

Financial Review

ODILS received a total of £667,152 (2020: £708,972) in incoming resources and investment income of £22 (2020: £375). The trustees report a surplus this year of £90,480 compared to a surplus of £19,107 last year.

Policies on reserves

Unrestricted Reserves

The Trustees have established policies whereby the unrestricted funds not committed or invested in tangle fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.

Designated Funds

Designated funds comprise:

1.Operating

A designated fund to cover running cost for the charity for 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the year end this designated fund stands at £97,400 (2020: £104,373)

2.Redundancies

A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £60,000 would be sufficient. At the year end this designated fund stands at £60,000 (2020: £55,000)

Restricted Reserves

These are reserves which are received from donors and are reserves on their purpose to a particular purpose or project.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2021

Statement of Directors' and Trustees' Responsibilities
The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 May 2022.

W. I. Buchanan.

W I Buchanan
Director and Trustee

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 July 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Wills Accountants Ltd

Philip Wood Soutter FCCA
for and on behalf of
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 27 May 2022

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		4,108	-	4,108	2,021
Other trading activities		-	-	-	3,855
Investment Income	6	22	-	22	375
Charitable activities		440,304	222,740	663,044	703,096
Total income and endowments		**444,434**	**222,740**	**667,174**	**709,347**
Expenditure on					
Costs of charitable activities		437,427	137,887	575,314	687,925
Other costs		1,380	-	1,380	2,315
Total expenditure		438,807	137,887	576,694	690,240
before transfers between funds		5,627	84,853	90,480	19,107
Gross transfers between funds		(7,600)	7,600	-	-
Other recognised gains and losses		(1,973)	92,453	90,480	19,107
Other recognised gains and losses					
Net movement in funds		(1,973)	92,453	90,480	19,107
Reconciliation of funds					
Total funds brought forward	21	159,373	185,453	344,826	325,719
Total Funds carried forward	21	**157,400**	**277,906**	**435,306**	**344,826**

All activities derive from continuing operations

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2021

Income and Expenditure Account as required by the Companies Act
for the year ended 31 July 2021

	Notes	2021	2020
		£	£
Turnover		667,152	708,972
Direct costs of turnover		575,314	687,925
Gross surplus		91,838	21,047
Other costs		1,380	2,315
Operating surplus		90,458	18,732
Interest receivable	6	22	375
Surplus on ordinary activities before tax		90,480	19,107
Surplus for the financial year		90,480	19,107
Gift Aid Payments		-	-
Retained surplus for the financial year		90,480	19,107

All activities derive from continuing operations

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2021

Statement of Total Recognised Gains and Losses
for the year ended 31 July 2021

	2021	2020
Excess of income over expenditure before realisation of assets	90,480	19,107
Surplus per Statement of Financial Activity	90,480	19,107
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	90,480	19,107

Movements in revenue and capital funds
for the year ended 31 July 2021

Revenue accumulated funds	Designated Funds 2021	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Last year Total Funds 2020
		£	£	£	£
Accumulated funds brought forward	159,373	-	185,453	344,826	325,719
Recognised gains and losses before transfers		5,627	84,853	90,480	19,107
	159,373	5,627	270,306	435,306	344,826
Transfers between restricted and unrestricted funds	-	(7,600)	7,600	-	-
Transfers (to)/from designated funds	(1,973)	1,973	-	-	-
Closing revenue accumulated funds	157,400	-	277,906	435,306	344,826

The purposes for which the designated funds have been established are described in the notes to the accounts

Summary of funds	Designated Funds 2021	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Last Year Total Funds 2020
Revenue accumulated funds	-	-	277,906	277,906	185,453
Revenue designated funds	157,400	-	-	157,400	159,373
Total funds	157,400	-	277,906	435,306	344,826

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2021

		2021		2020	
Fixed assets		£	£	£	£
Intangible assets			-		-
Tangible assets	**12**		14,036		14,332
Total fixed assets			14,036		14,332
Current assets					
Debtors	**13**	159,467		62,248	
Cash at bank and in hand		319,366		300,931	
Total current assets		478,833		363,179	
Creditors:-					
amounts due within one year	**14**	(57,563)		(32,685)	
Net current assets			421,270		330,494
Total assets less current liabilities			435,306		344,826
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets excluding pension asset / liability			435,306		344,826
Net assets including pension asset / liability			435,306		344,826
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	**21**	-		-	
Designated revenue funds	**21**	157,400		159,373	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
Total unrestricted funds			157,400		159,373
Restricted revenue funds					
Restricted revenue accumulated funds	**21**	277,906		185,453	
Restricted fixed asset funds					
Total restricted funds			277,906		185,453
Total charity funds			435,306		344,826

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2021

The directors are satisfied that for the year ended on 31 July 2021 the charitable company was entitled to exemption from the requirement to obtain an 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 companies subject to the small companies regime.

W.I. Buchan—.

W I Buchanan
Director and Trustee
Approved by the board of trustees on 27 May 2022

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Cash Flow Statement
for the year ended 31 July 2021

	2021	2020
	£	£
Cash generated from operations		
Net incoming resources before other recognised gains and losses	90,458	18,732
Reconciliation to cash generated from operations:		
Depreciation	6,400	5,408
Increase in debtors	(97,219)	107,718
Increase in creditors	23,763	14,952
	23,402	146,810
Cash from other sources		
Interest received	22	375
Proceeds from sale of tangible fixed assets	-	-
Proceeds from sale of investments	-	-
	22	375
Application of cash		
Interest paid	-	-
Purchase of tangible fixed assets	(6,104)	(11,803)
	(6,104)	(11,803)
Net increase in cash	17,320	135,382
Cash at bank and in hand less overdrafts at 1 August	300,931	165,549
Cash at bank and in hand less overdrafts at 31 July	318,251	300,931
Consisting of:		
Cash at bank and in hand	319,366	300,931
Overdrafts	(1,115)	-
	318,251	300,931

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a private company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets , are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	– Straight line over the life of the lease
ICT equipment	– 3 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2021

3 Surplus for the financial year

	2021	2020
	£	£
This is stated after crediting :-		
Depreciation of owned fixed assets	6,400	5,408
Pension costs	6,462	7,798
Independent Examiner's Fees	1,380	1,248

4 Expenses paid to trustees or persons connected with trustees

	2021	2020
	£	£
The aggregate amount of expenses paid to trustees was	-	1,067

6 Investment Income

	2021	2020
	£	£
Bank deposit interest received	22	375

7 Analysis of grants payable in furtherance of the charity's objects

	2021	2020
	£	£
Plymouth Hope	4,211	-
Redeemer Church	996	-
	5,207	-

8 Deferred Incoming Resources & Reserves

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Fees paid in advance	10,113	10,113	30,000	30,000
Total	10,113	10,113	30,000	30,000

	2021	2020
	£	£
These deferrals are included in creditors	30,000	10,113

10 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	387,394	469,663
Employer's National Insurance	19,944	33,056
Pension Contributions	6,462	7,798
	413,800	510,517

Numbers of full time employees or full time equivalents	2021	2020
Part time ESOL Teaching	5.2	10.5
Teacher Training	0.6	1.0
Administration & support staff	4.7	8.0
Management	5.3	5.0
	16	25

There were no employees with emoluments in excess of £60,000 per annum

11 Remuneration of trustees and key management personnel

	2021	2020
	£	£
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	37,445	34,415
Total remuneration	37,445	34,415
Employer's National Insurance contributions on above remuneration		
Mrs C Roberts	3,787	3,630
	3,787	3,630

Trustees' remuneration in the year was nil (2020 : nil)
Trustees' expenses reimbursed in the year £0 (2020 : £1,519).

12 Tangible functional fixed assets

	Freehold Land and £	Leasehold Land and £	Plant, Machinery & £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2020	29,411	69,171	63,536	162,118
Additions	-	-	6,104	6,104
Disposals	-	-	(130)	(130)
At 31 July 2021	29,411	69,171	69,510	168,092
Accumulated depreciation and impairment provisions				
At 1 August 2020	29,411	69,171	49,204	147,786
Eliminated on disposals	-	-	(130)	(130)
Charge for the year	-	-	6,400	6,400
At 31 July 2021	29,411	69,171	55,474	154,056
Net book value				
At 31 July 2021	-	-	14,036	14,036
At 31 July 2020	-	-	14,332	14,332

13 Debtors

	2021	2020
	£	£
Trade debtors	12,025	30,550
Other Debtors	5,520	5,520
Prepaid expenses	4,370	2,178
Accrued income	137,552	24,000
	159,467	62,248

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	1,115	-
Trade creditors	12,809	15,293
Accrued expenses	1,647	2,001
PAYE and NI	11,021	4,285
Wages Creditor	-	-
Unpaid Pension Contributions	971	993
Deferred income and grants in advance (see note 4)	30,000	10,113
	57,563	32,685

20 Analysis of the Net Movement in Funds

	2021	2020
	£	£
Net movement in funds from Statement of Financial Activities	90,480	19,107
Net resources applied on functional fixed assets	(6,234)	(38,423)
Net movement in funds available for future activities	84,246	(19,316)

21 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2021	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	13,637	-	399	14,036
Current Assets	13,926	157,400	307,507	478,833
Current Liabilities	(27,563)	-	(30,000)	(57,563)
	-	157,400	277,906	435,306

At 1 August 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	14,332	-	-	14,332
Current Assets	18,353	159,373	185,453	363,179
Current Liabilities	(32,685)	-	-	(32,685)
	-	159,373	185,453	344,826

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2021

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Unrestricted:				
Free Reserves	-	5,627	(5,627)	-
Designated Reserves:				
Operating	104,373	-	(6,973)	97,400
Designated Redundancy	55,000	-	5,000	60,000
Trusts and Foundations	17,304	2,911	-	20,215
Petroc	-	(7,600)	7,600	-
RIS	158,149	89,542	-	247,691
RIS Redundancy	10,000	-	-	10,000
	344,826	90,480	-	435,306

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted:				
Free Reserves	444,434	(438,807)	-	5,627
Designated Reserves:				
Operating	-	-	-	-
Designated Redundancy	-	-	-	-
Restricted funds				
Trusts and Foundations	7,678	(4,767)	-	2,911
Petroc	17,500	(25,100)		(7,600)
RIS	197,562	(108,020)	-	89,542
	667,174	(576,694)	-	90,480

Explanation of the nature of each material transfer between funds.

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Donations	4,108	-	**4,108**	2,021
Total	**4,108**	**-**	**4,108**	**2,021**
Total Donations & Legacies Received	**4,108**	**-**	**4,108**	**2,021**
Total Voluntary Income	**4,108**	**-**	**4,108**	**2,021**
Rental Income	-	-	**-**	**3,855**
Total of Other Trading Activities	**-**	**-**	**-**	**3,855**
Investment Income				
Bank deposit interest received	22	-	22	375
Total Investment Income	**22**	**-**	**22**	**375**
Income from charitable activities				
V Learning - SFA contract	69,778		**69,778**	52,320
Student fees	-		**-**	10,899
On Course - SFA contract	303,022		**303,022**	252,030
Full cost recovery CertTESOL	1,950		**1,950**	8,050
Full cost recovery Other	6,814		**6,814**	10,938
Plymouth City Council		-	**-**	27,000
PATH		197,562	**197,562**	155,574
Plymouth Marjon University	2,360		**2,360**	28,500
Big Lottery funding		-	**-**	3,887
Devon County Council			**-**	10,720
Other small grants received			**-**	-
Petroc		17,500	**17,500**	45,150
Lloyds Foundation		6,878	**6,878**	-
Marine Learning Alliance	4,000		**4,000**	64,400
Miscellaneous income	15,730	800	**16,530**	1,066
Job Retention income	36,650		**36,650**	22,562
Business Grants (Covid)			**-**	10,000
Total Incoming resources from charitable activities	**440,304**	**222,740**	**663,044**	**703,096**
Total Income	**444,434**	**222,740**	**667,174**	**709,347**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021
Status of this schedule to the Statement of Financial Activities

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	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	265,999	121,395	387,394	469,663
Employers' NI - Charitable activities	19,944	-	19,944	33,056
Pension contributions charitable employees	6,462	-	6,462	7,798
Travel and Subsistence - Charitable Activities	-	-	-	1,414
	292,405	**121,395**	**413,800**	**511,931**
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	3,864	553	4,417	644
	3,864	**553**	**4,417**	**644**
Premises Costs				
Rent payable	26,696	-	26,696	23,200
Rates, water and service charges	2,679	-	2,679	2,827
Insurance	2,524	-	2,524	1,115
Room Hire	-	9,567	9,567	12,359
Light and heat	3,246	-	3,246	4,833
Cleaning	8,926	-	8,926	16,958
Premises repairs and renewals	3,030	-	3,030	271
Refreshments	420	-	420	977
Alarm maintainance	-	-	-	156
	47,521	**9,567**	**57,088**	**62,696**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
General administrative expenses:				
Telephone and fax	3,099	-	3,099	3,562
Postage	71	7	78	75
Stationery and printing	11,187	542	11,729	9,924
Subscriptions	5,876	-	5,876	3,428
Hire of equipment	5,671	-	5,671	176
Software	8,152	-	8,152	8,384
Advertising and PR	18,294	-	18,294	22,441
Bank charges	81	-	81	171
Sundry expenses	1,051	-	1,051	3,108
	53,482	**549**	**54,031**	**51,269**
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	-	-	-	1,685
Professional fees	7,801	-	7,801	5,229
Bookkeeping fees	-	-	-	6,609
	7,801	**-**	**7,801**	**13,523**
Other support costs				
Depreciation of assets	6,295	105	6,400	5,408
External contractors	1,800	-	1,800	5,958
Direct teaching costs	19,052	5,718	24,770	36,496
	27,147	**5,823**	**32,970**	**47,862**
Total costs	**432,220**	**137,887**	**570,107**	**687,925**
Grantmaking to achieve the objects of the charity				
Grants paid including Gift Aid payments				
Grants paid as shown in the detailed schedule	5,207	-	5,207	-
Total Expended on Charitable Activities	437,427	137,887	575,314	687,925
Other costs				
Trustees' expenses	-	-	-	1,067
Independent Examiner's Fees	1,380	-	1,380	1,248
Total Other costs	**1,380**	**-**	**1,380**	**2,315**
Other resources expended				

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Total Other Resources Expended	-	-	-	-

A Detailed schedule of grants paid to achieve the objects of the charity

			2021	2020
			£	£
Grants to Institutions				
Plymouth Hope	4,211	-	4,211	-
Redeemer Church	996	-	996	-
Total Institutional grants	5,207	-	5,207	-
Total grants to individuals	-	-	-	-
Total of all grants paid	5,207	-	5,207	-

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	(5,627)	-	(5,627)	30,434
Transfer to/(from) restricted to be analysed further	-	7,600	7,600	9,056
Transfer to/(from) des to be analysed further	(1,973)		(1,973)	(39,490)
	(7,600)	**7,600**	-	-

Open Doors International Language School

Appendices to the Statement of Financial Activities for the year ended 31 July 2021

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2021

	Admin & Support £	Full Cost Recovery £	SFA On Course £	SFA V Learning £	Petroc	Trusts & Foundations £	Refugee Integration £	2021 Total £	2020 Total £
Income and endowments from:									
Donations and legacies	4,108	-	-	-		-	-	4,108	2,021
Other trading activities	-	-	-	-		-	-	-	3,855
Investment Income	22	-	-	-		-	-	22	375
Charitable activities	58,740	8,764	303,022	69,778	17,500	7,678	197,562	663,044	703,096
Total Income	62,870	8,764	303,022	69,778	17,500	7,678	197,562	667,174	709,347
Expenditure on:									
Charitable activities	23,168	16,308	241,041	156,910	25,100	5,166	107,621	575,314	687,925
Other	1,380					-	-	1,380	2,315
Total resources expended	24,548	16,308	241,041	156,910	25,100	5,166	107,621	576,694	690,240
Net Incoming Resources by activity	38,322	(7,544)	61,981	(87,132)	(7,600)	2,512	89,941	90,480	19,107

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 July 2021

Nature of support costs	Admin & Support £	Full Cost Recovery £	SFA On Course £	SFA V Learning £	Petroc	Trusts & Foundations £	Refugee Integration £	2021 Total £	2020 Total £
Staff costs	6,711	15,130	160,781	109,783	24,982	-	96,413	413,800	522,835
Direct teaching costs	414	18	14,482	5,938	213	5,166	339	26,570	36,495
Travel & subsistence								-	709
Conference & entertaining	-		420					420	13,123
Training	201		2,689	974	(102)	-	655	4,417	643
Equipment costs								-	176
Professional fees	3,673		2,390	1,738				7,801	8,312
Donations in furtherance of objectives	5,207							5,207	-
Marketing	916		10,427	6,951				18,294	22,442
Premises costs	56		28,657	18,388		-	9,567	56,668	50,892
Office costs	946	1,160	20,389	12,612	7	-	542	35,656	26,719
Depreciation	5,044		725	526		-	105	6,400	5,408
Bank charges	-		81					81	171
Total support costs analysed by activity	23,168	16,308	241,041	156,910	25,100	5,166	107,621	575,314	687,925
	-	-	-	-	-	-	-	-	-

	2021 £	2020 £
The above amounts are shown in the accounts as		
Support costs for charitable activities	570,107	687,925
	570,107	**687,925**

The basis of allocation of costs and the methods used are described in note 1 to the accounts

Open Doors International Language School

Appendix 3

Analysis of charitable expenditure by activity
for the year ended 31 July 2021

Nature of charitable expenditure	Admin & Support £	Full Cost Recovery £	SFA On Course £	SFA V Learning £	Petroc	Trusts & Foundations £	Refugee Integration £	2021 Total £	2020 Total £
Actvities undertaken directly	17,122	15,148	191,189	125,384	25,093	5,166	97,407	476,509	600,047
Support costs of charitable activities	6,046	1,160	49,852	31,526	7	-	10,214	98,805	87,878
Total charitable expenditure analysed by activity	23,168	16,308	241,041	156,910	25,101	5,166	107,621	575,315	687,925

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

OPEN DOORS INTERNATIONAL LANGUAGE SCHOOL

England & Wales - Charity number 1092728

Accounts

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2020

Registered Charity Number
1092728

Registered Company Number
04301430

Open Doors International Language School
Report and accounts
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Open Doors International Language School
Company Information

Charity number
1092728

Company registration number
04301430

Registered office
28 Woodland Terrace Lane
Greenbank
Plymouth
Devon
PL4 8QL

Directors

Mr R Dawson	Resigned 12 January 2021
Mr I Buchanan	
Mr T Cheste	
Mrs L Uwimana	
Ms C Dobrisan	Appointed 1 Decemebr 2020

Secretary
Mr I Buchanan

Accountants
Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Open Doors International Language School

The report of the trustees for the year ended 31 July 2020

Introduction

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.
The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are set out on page 1.

Objectives and activities

The company's objects and principal activities are:
- To advance education including, but not by way of limitation, the teaching of the English Language to those who are disadvantaged, marginalised and isolated by language or culture in Plymouth and in such other parts of the UK and the world.
- To advance the Christian faith in accordance with the Statement of Beliefs and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of ODILS.

ODILS aims to enable those that are vulnerable through language and culture to integrate and participate in their communities through education. Particularly inspiring them to engage with learning, giving them confidence to access employment, participate within the community, give the confidence to support their children by empowering through language and other courses and enabling them to use the skills they entered the UK with, adding to the economic prosperity of the community. ODILS aims to be a bridge between the newly arrived communities which now include migrant workers and the local community thus helping with social cohesion.

Structure, governance and management

Governing Document

Open Doors International Language School (ODILS) is a charitable company limited by guarantee, incorporated on 9 October 2001 and registered as a charity on 1 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected.

The language school seeks to help Asylum Seekers, Refugees and Migrant Workers primarily, through the teaching of ESOL (English for Speakers of Other Languages). The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, healthcare, academic management and charity governance.

Trustee Induction and Training

Trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to attend ESOL training sessions to familiarise themselves with the charity and the cross-cultural context in which the charity operates.

A meeting with new Trustees led by the Chairman of the Trustee Board and the Chief Executive Officer of the charity is held and covers:
- The obligations of Trustee Board members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Charity Commission's guide "the Essential Trustee" is given to the new Trustee along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustee Board conducts regular reviews of the major risks to which the charity is exposed. A "Risk Mitigation Log" has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic business plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the schools. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time.

The day to day responsibility for the provision of services is delegated to the Chief Executive Officer along with the core Academic Team. The Chief Executive Officer (CEO) is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO and the core academic team have responsibility for the day to day operational management of the School at Plymouth, the individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Stakeholder Environment

In so far as it is complimentary to the charity's objects, the charity is guided by both local needs and National policy.

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers and whilst this is recognised by the Government, it is still a battle to ensure that it stays as part of the adult education agenda within the wider education policies. In the last 4 years the Government has reduced the Adult Learning Budget by 1 billion pound, however, with the new Administration since the Brexit vote, there has been a recognition that Adult Learning works, contributes to the economic prosperity of the UK and so there has been an assurance that for at least two years the budget will remain the same. A new threat or opportunity will be the devolution of funding to local commissioners. This has therefore raised a more immediate need to ensure that local commissioners nationally are aware of the social value of Adult Learning and ensure they build Adult Learning into their skills and employability plans.

At a local level, neither Adult Learning to the wider population nor ESOL specifically is seen or recognised as essential to the economic growth of the area. However, ODILS is an active member of various local, regional and national educational networks who are lobbying both locally and nationally to ensure that Adult Learning and in ODILS case, ESOL is considered as part of the wider agenda.

Invariably ODILS is the only organisation representing those with English as a second language. We are often called on by both statutory and voluntary community organisations for advice about educational needs, employment issues and social cohesion matters related to Black and Minority Ethnic (BME) groups. ODILS is a member of the Plymouth City Council Adult Education Board representing vulnerable groups. This is a Strategic Board working to see that the whole City has access equal access. ODILS is still very much part of the POP+ Refugee and Asylum Seeker Network made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We also are part of the South West Migration Partnership ESOL Forum which brings together all of the ESOL Providers supporting Refugees across the South West Region.

Public Benefit

The Trustees have referred to the guidance given by the Charity Commission's with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. Open Doors International Language School (ODILS) was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a BME background is rising it is still a small number compared to the wider population. The City still has one of the highest incidents of race crime outside London, particularly since the BREXIT vote. To facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept them 80% below market value, and the charity supports the 50% of fees expected from Asylum Seekers. We also received 90 referrals of unfunded Asylum Seekers during the year, through a joint initiative with the Red Cross and members of the Refugee and Asylum Network language sub group. These people are funded through the Charity as they are not entitled public funding until they have been in the UK for 6 months and then they are only eligible for 50% of the funding.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2020

Achievements and performance

Sustainability Funding
Skills Funding Agency Funding
This year 2019/2020 was a year of two halves. Before the COVID Pandemic lockdown and during the Lockdown. Between September 2019 – March 2020 we were on track to achieve all that we had planned too.

ODILS continued to hold sub contracts for the delivery of ESOL and other courses funded by the Skills Funding Agency. These are through Plymouth City Council and V Learning Net. ODILS were to be able to benefit from underspend in other areas of these contracts so was able to grow the combined contract value (less management fees) to £369,414 an increase of £53,414 from 2018/2019 . This has enabled us to increase the service offer to clients and given us an opportunity to develop the core team for the future.

From March 29th 2020 circumstances changed very quickly.
We were already developing our digital capacity, improving our website and planned to move all internal processes onto SharePoint, and make more use Teams.
Due to the COVID Pandemic and lock down, our plans were bought forward and we were able to move 300 students from face to face delivery to online delivery using Zoom. This was a mammoth task as it meant providing 1 -1 support to help people access online delivery . Working with volunteers from our client base, we created videos in a variety of languages to help students access zoom, emails and other digital support including updated COVID guidance for both agencies, G.P's and individuals . These can be found on our You Tube site
https://www.youtube.com/user/opendoorsplymouth/videos. These were accessed by agencies across the UK.

Refugee Integration Service (RIS Plymouth).
Plymouth City Council has committed to re settle 250 people under the Home Office Syrian Vulnerable Peoples Scheme and Vulnerable Children Scheme. They decided to re commission out Refugee Integration services. ODILS formed a consortium of 4 VCS organisations; Plymouth Access to Housing (PATH), START, Race Equality Council and ourselves to work in partnership to deliver a city wide service for Refugee Settlement. The bid was awarded to RIS in April 2017. It is a 2 year contract with an optional 2 years. ODILS share of the bid is just under £200,000 for 2 years with £100,000 over the remaining 2 years. This service has been extended to July 2021.
The service has enabled ODILS to provide for both men and women, running a crèche for women with children under 2, enabling new arrivals to access language within 4 weeks of arriving. There is no other crèche support for BAME women in the city at this time. Because it is not qualification driven, it allows us to help build cultural resilience as well the refugees learn the language at a much slower pace until they are able to access SFA mainstream courses.

Despite the COVID Pandemic , working on line by July 31st 2020 we had 62 women and 45 children enrolled and 44 men in mainstream classes. 40 of the women completed an accredited qualification in Using Employability Skills at Entry One before we had to lock down. We ran a Family on line Film Club with 28 families accessing once a week, most of whom were not able to access our line classes.

RIS Devon

We are also contracted to support a number of VPRS families living in the travel to work area of Plymouth but fall under Devon County Council responsibility.

Big Lottery Opportunities / European Social Funding. Empowering Enterprise for 18-24 year olds

A combined fund of £208,000 has been allocated for the projects listed above. We were part of a successful consortium bids through PETROC for the project EE which continues to December 2019 with a possible extension for one year. We are targeted to help 21 18-24-year-old BAME youths who are looking for extra support to get into work and further study. Quite quickly it became apparent that having 1 -1 mentoring makes a big difference in the progress individuals make towards their goals.

By the end of the Empowering Enterprise Contract in July 2020 we engaged with 69 young people engage with the project. Of these 11 went into employment or self-employment , others accessed vocational training courses ;were enabled able to independently job search;

passing driving tests with mentor time to support vocabulary learning ; food hygiene qualifications, and regularly volunteering sessions; visited companies and contributed to the school in a variety of ways.

Through the project, additional funding enabled us to support the creation and delivery of specialist projects that have the potential to benefit the wider refugee community. A self-employment short course has been developed, which has also attracted participants from other providers and supported community integration. Also short course helping people to volunteer within the retail sector

Career Hub

In 2018 ODILS was granted an innovation fund to research and set up a careers fair for speakers of other languages (ESOL). During our time on the project we have found that participants often have quite low aspirations and it has been very difficult to signpost students into mainstream provision due to their language barrier. The Career Hub was set up as a place that participants could talk to different service providers and find out more about their city was very important. Due to COVID Lockdowns these have been on hold

Relationships have been built up with a number of services who have traditionally found supporting ESOL participants very challenging, including: Plymouth Job Centre, National Careers Service and On Course South West.

We were also working on a new partnership with refugee-led organisations, Diversity Business Incubator, Plymouth Hope and Street Factory CIC, to develop a careers hub for the ESOL community.

It aims to provides a space for the ESOL community to drop in and work on CVs, find out about volunteering and work experience opportunities, work with companies to see the benefits of employing Refugees and other BAME ESOL communities and enable ODILS to run vocational courses, currently outside the remit of government funded ESOL classes, that allow students to better move into mainstream provisions.

Sadly, due to pandemic the external funding was diverted away into COVID Response Funds and we were not able to set this up but will be looking to develop it further once the circumstances allow.

Lloyds Foundation Grant
A grant of £14,992 given in 2018/2019 enabled ODILS to look at developing a digital strategy and to find ways of evidencing the impact on learners attending ODILS. All staff were included in the Theory of Change training and were introduced to Microsoft teams and ways of measuring impact. This is an ongoing whole organisational approach to digitalising and moving into a less paper-based environment.
Big Lottery Community , National Lottery Awards for All Covid – 19 Rapid Response for Asylum Seekers and Refugees £10,000 from March 2020 – March 2021. ODILS served 52 Asylum Seeker and Vulnerable families who did not have access to the internet. We provided a total of 101 boxes, to 48 families with 84 children between March and July 2020. The boxes included educational activities and games, arts and crafts, books, stationary, outside games , seeds to grow. One lone parent when she received the box said that she felt that the outside world had remembered her and she looked forward to receiving them every month. This project was in partnership with volunteers Redeemer Church, Plymouth Hope, DCRSC and Red Cross

Other Funding Sources
Our Commercial Full Cost Recovery funding, which incorporates Teacher Training, Citizenship B1 preparation courses, IELTS, English for work, teaching overseas University students and consultancy income. This was interrupted due to COVID and the lockdown with a cancellation loss of £45,000 of income.

Social Support and Integration
This year due to COVID we had to very quickly implement a Pastoral Team working closely with variety of partners to provide support on line and on line social opportunities. Our volunteers were amazing , helping in on line classrooms, delivering 1 -1 support, running Conversation Classes, developing videos , helping to connect Asylum Seekers to the internet . We would like to thank the following organisations who have been flexible, enthusiastic and have taken on board working in collaboration to support those we serve:

British Red Cross; Diversity Business Incubator; Plymouth Hope; Plymouth and Marjons University; Barnados Children Centres; Plymouth Race Equality Council; local refugee led small businesses and support groups.

ODILS was also able to contribute :
£1,000 towards food for the most vulnerable Asylum Seekers on Section 4. This provided food vouchers towards 18 individuals

£2,000 towards the Plymouth Connectivity Project working with Plymouth Hope, providing internet connection for 72 houses for Asylum Seekers house through NASS. This helped support 350 individuals have the internet during the lock down period.

£1,500 cash donation to British Red Cross Refugee Services in April 2020

The aim of the careers fair was to engage employers and help to improve access to work experience and in-work training for the target group, whilst also allowing the group to access and explore information about how to move forwards. The project had three stages: research into the perceived barriers, identifying key provisions and the organisation of the careers fair.

In February 2019 Open Doors held its second ESOL careers fair for our students.

The day was attended by 11 organisations. Some offered extra training courses, such as OnCourse South West, Plymouth College of Art and Plymouth MARJON University, whilst others offered social activities to help prevent loneliness in Plymouth (Plymouth and Devon Racial Equality Council, START and Plymouth Hope).

The Impact of Coronavirus on Going Concern

Despite the pandemic we are delighted with our ability to continue very much within the terms of our objectives. The Trustees have reviewed the cash flow forecasts and operating budgets for the next twelve months and do not foresee any going concern implications.

Financial Review

ODILS received a total of £708,972 (2019: £666,659) in incoming resources and investment income of £375 (2019: £222). The trustees report a surplus this year of £19,107 compared to a surplus of £40,588 last year.

Policies on reserves
Unrestricted Reserves
The Trustees have established policies whereby the unrestricted funds not committed or invested in tangle fixed assets ("the "free reserves") held by ODILS, are held for certain purposes, and as such these funds are shown as Designated Funds.

Designated Funds
Designated funds comprise:
1.Operating
A designated fund to cover running cost for the charity for 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the year end this designated fund stands at £104,373 (2019: £143,863)

2.Redundancies
A designated fund to cover the cost of redundancies should the charity cease to operate. The Trustees consider a fund of £55,000 would be sufficient. At the year end this designated fund stands at £55,000 (2019: £55,000)

Restricted Reserves
These are reserves which are received from donors and are reserves on their purpose to a particular purpose or project.

Open Doors International Language School

The report of the trustees for the year ended 31 July 2020

Statement of Directors' and Trustees' Responsibilities
The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 5 May 2021.

W. I. Buchanan

WILLIAM IRWIN BUCHANAN.

Director and Trustee

Open Doors International Language School
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 July 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2019 which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Wills Accountants Ltd

Mr Philip Wood Soutter FCCA
for and on behalf of
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :- 5 May 2021

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Income and endowments from:					
Incoming resources from generated funds					
Donations and legacies		2,021	-	2,021	779
Other trading activities		3,855	-	3,855	10,040
Investment Income	3	375	-	375	222
Charitable activities		455,309	247,787	703,096	655,840
Other Incoming Resources		-	-	-	-
Total income and endowments		**461,560**	**247,787**	**709,347**	**666,881**
Expenditure on					
Costs of charitable activities		492,597	195,328	687,925	623,526
Other costs		2,315	-	2,315	2,767
Total expenditure		494,912	195,328	690,240	626,293
Net Income before transfers between funds		(33,352)	52,459	19,107	40,588
Gross transfers between funds		(9,056)	9,056	-	-
Net income before Other recognised gains and losses		(42,408)	61,515	19,107	40,588
Other recognised gains and losses					
Net movement in funds		(42,408)	61,515	19,107	40,588
Reconciliation of funds					
Total funds brought forward	11	201,781	123,938	325,719	285,131
Total Funds carried forward	11	**159,373**	**185,453**	**344,826**	**325,719**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice (The SORP) and is reconciled to the total funds as shown in the Balance Sheet on **page 15** as required by the SORP.

All activities derive from continuing operations

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2020

Income and Expenditure Account as required by the Companies Act
for the year ended 31 July 2020

	Notes	2020	2019
		£	£
Turnover		708,972	666,659
Direct costs of turnover		687,925	623,526
Gross surplus		21,047	43,133
Other costs		2,315	2,767
Operating surplus		18,732	40,366
Interest receivable	3	375	222
Surplus on ordinary activities before tax		19,107	40,588
Surplus for the financial year		19,107	40,588
Gift Aid Payments		-	-
Retained surplus for the financial year		19,107	40,588

All activities derive from continuing operations

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Statement of Financial Activities
for the year ended 31 July 2020

Statement of Total Recognised Gains and Losses
for the year ended 31 July 2020

	2020	2019
Excess of Expenditure over income before realisation of assets	19,107	40,588
Profit per Profit and Loss account	19,107	40,588
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	19,107	40,588

Movements in revenue and capital funds
for the year ended 31 July 2020

Revenue accumulated funds

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Last year Total Funds 2019
	£	£	£	£
Accumulated funds brought forward	2,918	123,938	126,856	101,268
Recognised gains and losses before transfers	(33,352)	52,459	19,107	40,588
Dividend payments made	-	-	-	-
	(30,434)	176,397	145,963	141,856
Transfers between restricted and unrestricted funds	(9,056)	9,056	-	-
Transfers (to)/from designated funds	39,490	-	39,490	-
Closing revenue accumulated funds	-	185,453	185,453	141,856

Designated revenue funds

	Total Funds 2020	Last year Total Funds 2019
	£	£
At 1 August	198,863	183,863
Transfer (to)/from revenue accumulated funds	(39,490)	15,000
At 31 July	159,373	198,863

The purposes for which the designated funds have been established are described in the notes to the accounts

Summary of funds

	Designated Funds 2020	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Last Year Total Funds 2019
Revenue accumulated funds	-	-	185,453	185,453	126,856
Revenue designated funds	159,373	-	-	159,373	198,863
Total funds	159,373	-	185,453	344,826	325,719

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2020

		2020 £	2020 £	2019 £	2019 £
Fixed assets					
Intangible assets			-		-
Tangible assets	7		14,332		7,937
Total fixed assets			14,332		7,937
Current assets					
Debtors	8	62,248		169,966	
Cash at bank and in hand		300,931		165,549	
Total current assets		363,179		335,515	
Creditors:-					
amounts due within one year	9	(32,685)		(17,733)	
Net current assets			330,494		317,782
Total assets less current liabilities			344,826		325,719
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets excluding pension asset / liability			344,826		325,719
Net assets including pension asset / liability			344,826		325,719
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	11	-		2,918	
Designated revenue funds	11	159,373		198,863	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
Total unrestricted funds			159,373		201,781
Restricted revenue funds					
Restricted revenue accumulated funds	11	185,453		123,938	
Restricted fixed asset funds					
Total restricted funds			185,453		123,938
Total charity funds			344,826		325,719

Open Doors International Language School
Company Number 04301430
Balance Sheet
as at 31 July 2020

The directors are satisfied that for the year ended on 31 July 2019 the charitable company was entitled to exemption from the requirement to obtain an 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.

W. I. Buchan

WILLIAM IRWIN BUCHANAN.

Trustee
Approved by the board of trustees on 5 May 2021

The notes on pages 16 to 21 form an integral part of these accounts.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Open Doors International Language School is a company limited by guarantee in England / Wales . In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.
Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets , are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity and those items not falling into the categories above.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	– Straight line over the life of the lease
ICT equipment	– 3 years straight line
Office Equipment	– 4 years straight line

Taxation

As a registered charity, the company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Trustee Board for particular purposes.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

2 Surplus for the financial year

	2020	2019
	£	£
This is stated after crediting :-		
Depreciation of owned fixed assets	5,408	8,511
Pension costs	7,798	5,646
Independent Examiner's Fees	1,248	1,248

3 Investment Income

	2020	2019
	£	£
Bank deposit interest received	375	222
	375	222

4 Deferred Incoming Resources & Reserves - Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Fees paid in advance	6,000	6,000	10,113	10,113
Total	6,000	6,000	10,113	10,113

	2020	2019
	£	£
These deferrals are included in creditors	10,113	6,000

5 Deferred Incoming Resources & Reserves- Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Lloyds Foundation	-	-	-	-
Trusts and Foundations	-	-	-	-
Total	-	-	-	-

	2020	2019
	£	£
These deferrals are included in creditors	-	-

6 Staff Costs and Emoluments

	2020	2019
	£	£
Gross Salaries	469,663	391,191
Employer's National Insurance	33,056	25,208
Pension Contributions	7,798	5,646
	510,517	422,045

Numbers of full time employees or full time equivalents	2020	2019
Part time ESOL Teaching	10.5	18.0
Teacher Training	1.0	1.5
Administration & support staff	8.0	9.0
Management	5.0	5.0
	25	34

There were no employees with emoluments in excess of £60,000 per annum
Trustees' remuneration in the year was nil (2018: nil)
Trustees' expenses reimbursed in the year £1,519 (2018: £999).

7 Tangible functional fixed assets

	ICT Equipment £	Leasehold Improvement £	Office Equipment £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2019	30,703	69,171	63,751	163,625
Additions	-	-	11,803	11,803
Disposals	(1,292)	-	(12,018)	(13,310)
Surplus on revaluation	-	-	-	-
At 31 July 2020	29,411	69,171	63,536	162,118
Accumulated depreciation and impairment provisions				
At 1 August 2019	30,703	69,171	55,814	155,688
Eliminated on disposals	(1,292)	-	(12,018)	(13,310)
Depreciation on revaluation	-	-	-	-
Charge for the year	-	-	5,408	5,408
At 31 July 2020	29,411	69,171	49,204	147,786
Net book value				
At 31 July 2020	-	-	14,332	14,332
At 31 July 2019	-	-	7,937	7,937

8 Debtors

	2020 £	2019 £
Trade debtors	30,550	31,292
Other Debtors	5,520	-
Prepaid expenses	2,178	6,208
Accrued income	24,000	132,466
	62,248	169,966

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	15,293	2,831
Accrued expenses	2,001	2,811
PAYE and NI	4,285	6,091
Unpaid Pension Contributions	993	-
Deferred income and grants in advance **(see note 4)**	10,113	6,000
	32,685	17,733

10 Analysis of the Net Movement in Funds

	2020	2019
	£	£
Net movement in funds from Statement of Financial Activities	19,107	40,588
Net resources applied on functional fixed assets	(38,423)	(5,098)
Net movement in funds available for future activities	(19,316)	35,490

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 July 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	14,332	-	-	14,332
Current Assets	18,353	159,373	185,453	363,179
Current Liabilities	(32,685)	-	-	(32,685)
	-	159,373	185,453	344,826

At 1 August 2019	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	7,937	-	-	7,937
Current Assets	12,714	198,863	123,938	335,515
Current Liabilities	(17,733)	-	-	(17,733)
	2,918	198,863	123,938	325,719

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

The individual funds included above are :-

	Funds at 2019	Movements in Funds as below	Transfers Between funds	Funds at 2020
	£	£	£	£
Unrestricted:				
Free Reserves	2,918	(33,352)	30,434	-
Designated Reserves:				
Operating	143,863	-	(39,490)	104,373
Designated Redundancy	55,000	-		55,000
Restricted funds				
Trusts and Foundations	3,425	56	-	3,481
Lloyds Foundation	13,823	-	-	13,823
Petroc	-	(9,056)	9,056	-
RIS	96,690	61,459	-	158,149
RIS Redundancy	10,000	-	-	10,000
	325,719	19,107	-	344,826

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted:				
Free Reserves	461,560	(494,912)	-	(33,352)
Designated Reserves:				
Operating	-	-	-	-
Designated Redundancy	-	-	-	-
Restricted funds				
Trusts and Foundations	3,887	(3,831)	-	56
Lloyds Foundation	-		-	-
Petroc	45,150	(54,206)		(9,056)
RIS	198,750	(137,291)	-	61,459
RIS Redundancy	-	-	-	-
insert name of fund	-	-	-	-
insert name of fund	-	-	-	-
Sundry other funds	-	-	-	-
	709,347	(690,240)	-	19,107

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Incoming Resources				
Income from Donations and Legacies				
Donations	2,021	-	**2,021**	779
Total	**2,021**	**-**	**2,021**	**779**
Total Donations & Legacies Received	**2,021**	**-**	**2,021**	**779**
Rental Income	3,855	-	**3,855**	**10,040**
Total of Other Trading Activities	**3,855**	**-**	**3,855**	**10,040**
Investment Income				
Bank deposit interest received	375	-	375	222
Total Investment Income	**375**	**-**	**375**	**222**
Income from charitable activities				
V Learning - SFA contract	52,320		**52,320**	139,317
Student fees	10,899		**10,899**	13,325
On Course - SFA contract	252,030		**252,030**	236,542
Full cost recovery CertTESOL	8,050		**8,050**	6,237
Full cost recovery DipTESOL			**-**	2,300
Full cost recovery Evenings			**-**	-
Full cost recovery IELTS			**-**	36,520
Full cost recovery Interpreters			**-**	-
Full cost recovery Other	10,938		**10,938**	1,594
Plymouth City Council - Syria			**-**	-
Plymouth City Council - Ladies Afgani group			**-**	-
Plymouth City Council		27,000	**27,000**	-
PATH		155,574	**155,574**	114,590
PLUSS			**-**	44,558
South West Councils			**-**	-
Plymouth Marjon University	28,500		**28,500**	-
Big Lottery funding		3,887	**3,887**	32,199
Devon County Council		10,720	**10,720**	12,431
Other small grants received			**-**	-
Petroc		45,150	**45,150**	
Lloyds Foundation			**-**	14,992
Marine Learning Alliance	64,400		**64,400**	
Miscellaneous income	1,066		**1,066**	1,235
Job Retention income	17,106	5,456	**22,562**	-
Business Grants (Covid)	10,000		**10,000**	-

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Prior Period Total Funds 2019
	£	£	£	£
Total Incoming resources from charitable activities	**455,309**	**247,787**	**703,096**	**655,840**
Other Incoming Resources				
Gains on disposals of fixed assets used by Charity	-	-	-	-
Losses on disposals of heritage assets	-	-	-	-
Gains on disposals of programme related investmen	-	-	-	-
	-	-	-	-
Total Income	**461,560**	**247,787**	**709,347**	**666,881**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	296,097	173,566	469,663	391,191
Employers' NI - Charitable activities	33,056	-	33,056	25,208
Pension contributions charitable employees	7,798	-	7,798	5,646
Travel and Subsistence - Charitable Activities	1,128	286	1,414	6,205
Marketing of services	-	-	-	-
	338,079	**173,852**	**511,931**	**428,250**
Management and administration costs				
in support of charitable activities				
Indirect employee costs				
Training and welfare	640	4	644	2,469
Entertaining	-	-	-	126
	640	**4**	**644**	**2,595**
Premises Costs				
Rent payable	23,200	-	23,200	23,200
Rates, water and service charges	2,827	-	2,827	3,504
Insurance	1,115	-	1,115	1,749
Room Hire	2,210	10,149	12,359	14,410
Light and heat	4,833	-	4,833	5,315
Cleaning	16,958	-	16,958	17,800
Premises repairs and renewals	271	-	271	4,616
Refreshments	886	91	977	3,040
Alarm maintainance	156	-	156	204
	52,456	**10,240**	**62,696**	**73,838**

Open Doors International Language School
Schedule to the Statement of Financial Activities
for the year ended 31 July 2020
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
General administrative expenses:				
Telephone and fax	3,562	-	3,562	3,198
Postage	32	43	75	236
Stationery and printing	9,437	487	9,924	11,494
Subscriptions	3,428	-	3,428	6,367
Hire of equipment	176	-	176	1,328
Software	7,170	1,214	8,384	4,788
Bad debts	-	-	-	800
Anniversary celebrations	-	-	-	-
Advertising and PR	22,441	-	22,441	19,321
Bank charges	171	-	171	388
Sundry expenses	3,047	61	3,108	4,810
	49,464	**1,805**	**51,269**	**52,730**
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	1,685	-	1,685	-
Professional fees	5,154	75	5,229	8,995
Bookkeeping fees	6,609	-	6,609	16,597
	13,448	**75**	**13,523**	**25,592**
Other support costs				
Depreciation of assets	5,408	-	5,408	8,511
External contractors	2,740	3,218	5,958	3,348
Direct teaching costs	30,362	6,134	36,496	28,662
	38,510	**9,352**	**47,862**	**40,521**
Total costs	**492,597**	**195,328**	**687,925**	**623,526**
Total Expended on Charitable Activities	492,597	195,328	687,925	623,526
Other costs				
Trustees' expenses	1,067	-	1,067	1,519
Independent Examiner's Fees	1,248	-	1,248	1,248
Total Other costs	**2,315**	**-**	**2,315**	**2,767**

Open Doors International Language School

Appendices to the Statement of Financial Activities for the year ended 31 July 2020

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity

Open Doors International Language School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 July 2020

	Admin & Support	Full Cost Recovery	SFA On Course	SFA V Learning	Trusts & Foundations	Refugee Integration	2020 Total	2019 Total
	£	£	£	£	£	£	£	£
Income and endowments from:								
Donations and legacies	2,021	-	-	-	-	-	2,021	779
Other trading activities	3,855	-	-	-	-	-	3,855	10,040
Investment Income	375	-	-	-	-	-	375	222
Charitable activities	57,878	101,159	255,494	85,928	3,887	198,750	703,096	655,840
Total Income	64,129	101,159	255,494	85,928	3,887	198,750	709,347	666,881
Expenditure on:								
Charitable activities	70,725	76,274	236,272	163,531	3,832	137,291	687,925	623,526
Other	1,248	53	608	406	-	-	2,315	2,767
Total resources expended	71,973	76,327	236,880	163,937	3,832	137,291	690,240	626,293
Net Incoming Resources by activity	(7,844)	24,832	18,614	(78,009)	55	61,459	19,107	40,588

Open Doors International Language School

Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 July 2020

Nature of support costs	Admin & Support	Full Cost Recovery	SFA On Course	SFA V Learning	Trusts & Foundations	Refugee Integration	2020 Total	2019 Total
	£	£	£	£	£	£	£	£
Staff costs	65,907	69,017	155,829	107,918	-	124,164	522,835	424,498
Direct teaching costs	9,004	988	11,941	9,515	3,819	1,228	36,495	46,420
Travel & subsistence	344	272	32	-	-	61	709	6,288
Conference & entertaining	181	32	1,445	1,292	-	10,173	13,123	-
Training	3	31	377	232	-	-	643	2,469
Equipment costs	(1,010)	220	147	819	-	-	176	1,077
Professional fees	(1,352)	483	5,504	3,677	-	-	8,312	31,959
Bad debts	-						-	800
Marketing	1,168	1,127	12,085	8,062	-	-	22,442	19,321
Premises costs	(7,189)	2,922	33,087	22,072	-	-	50,892	58,499
Office costs	753	1,408	14,650	9,895	13		26,719	23,296
Depreciation	5,408						5,408	8,511
Bank charges	(1)	7	115	50			171	388
Total support costs analysed by activity	73,216	76,507	235,212	163,532	3,832	135,626	687,925	623,526

	2020	2019
	£	£
The above amounts are shown in the accounts as		
Support costs for charitable activities	687,925	623,526
	687,925	**623,526**

The basis of allocation of costs and the methods used are described in note 1 to the accounts

Open Doors International Language School

Appendix 3

Analysis of charitable expenditure by activity
for the year ended 31 July 2020

Nature of charitable expenditure	Admin & Support	Full Cost Recovery	SFA On Course	SFA V Learning	Trusts & Foundations	Refugee Integration	2020 Total	2019 Total
	£	£	£	£	£	£	£	£
Actvities undertaken directly	74,245	72,170	187,360	131,515	3,819	135,626	604,735	535,648
Support costs of charitable activities	(1,029)	4,337	47,852	32,017	13	-	83,190	87,878
Total charitable expenditure analysed by activity	73,216	76,507	235,212	163,532	3,832	135,626	687,925	623,526

An explanation of the main features of charitable expenditure is given in note 1 to the accounts