

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
Contents

	Page
Charity and Company information	1
Trustees' Report	2
Statement of Directors'/Trustees' Responsibilities	9
Independent Examiner's report	10
Statement of Financial Activities	11
Statement of total recognised gains and losses	13
Balance sheet	14
Notes to the accounts	16
Detailed Statement of Financial Activities	22

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
Mr I Buchanan
Mr T Cheste
Mrs L Uwimana
Ms C Dobrisan

Resigned 12 January 2021

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.

Open Doors International Language School

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

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.

Open Doors International Language School

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

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.

Open Doors International Language School

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

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.

Open Doors International Language School

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

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

Open Doors International Language School

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

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2020 £	2020 £	2020 £	2019 £
Income and endowments from:					
<i>Incoming resources from generated funds</i>					
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
<i>Other Incoming Resources</i>		-	-	-	-
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					
<i>Total funds brought forward</i>	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		<u>21,047</u>	<u>43,133</u>
Other costs		2,315	2,767
Operating surplus		<u>18,732</u>	<u>40,366</u>
Interest receivable	3	375	222
Surplus on ordinary activities before tax		<u>19,107</u>	<u>40,588</u>
Surplus for the financial year		<u>19,107</u>	<u>40,588</u>
Gift Aid Payments		-	-
Retained surplus for the financial year		<u>19,107</u>	<u>40,588</u>

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	Restricted Funds	Total Funds	Last year Total Funds
	2020	2020	2020	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	Last year Total Funds
	2020	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	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2020	2020	2020	2020	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. Buchanan

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.

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

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
		<u>375</u>	<u>222</u>
4 Deferred Incoming Resources & Reserves - Designated funds			
	Opening Deferrals	Released from prior years	Received less released in year
	£	£	£
Fees paid in advance	6,000	6,000	10,113
Total	<u>6,000</u>	<u>6,000</u>	<u>10,113</u>
		2020	2019
		£	£
These deferrals are included in creditors		<u>10,113</u>	<u>6,000</u>
5 Deferred Incoming Resources & Reserves- Restricted funds			
	Opening Deferrals	Released from prior years	Received less released in year
	£	£	£
Lloyds Foundation	-	-	-
Trusts and Foundations	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
		2020	2019
		£	£
These deferrals are included in creditors		<u>-</u>	<u>-</u>
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
		<u>510,517</u>	<u>422,045</u>

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

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
	<u>25</u>	<u>34</u>

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	<u>29,411</u>	<u>69,171</u>	<u>63,536</u>	<u>162,118</u>
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	<u>29,411</u>	<u>69,171</u>	<u>49,204</u>	<u>147,786</u>
Net book value				
At 31 July 2020	<u>-</u>	<u>-</u>	<u>14,332</u>	<u>14,332</u>
At 31 July 2019	<u>-</u>	<u>-</u>	<u>7,937</u>	<u>7,937</u>

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
	<u>62,248</u>	<u>169,966</u>

Open Doors International Language School
Notes to the Accounts
for the year ended 31 July 2020

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
	<u>32,685</u>	<u>17,733</u>

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	<u>(19,316)</u>	<u>35,490</u>

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)
	<u>-</u>	<u>159,373</u>	<u>185,453</u>	<u>344,826</u>

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)
	<u>2,918</u>	<u>198,863</u>	<u>123,938</u>	<u>325,719</u>

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
	£	£	£	£
<i>Unrestricted:</i>				
Free Reserves	2,918	(33,352)	30,434	-
<i>Designated Reserves:</i>				
Operating	143,863	-	(39,490)	104,373
Designated Redundancy	55,000	-		55,000
<i>Restricted funds</i>				
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
	<u>325,719</u>	<u>19,107</u>	<u>-</u>	<u>344,826</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
<i>Unrestricted:</i>				
Free Reserves	461,560	(494,912)	-	(33,352)
<i>Designated Reserves:</i>				
Operating	-	-	-	-
Designated Redundancy	-	-	-	-
<i>Restricted funds</i>				
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	-	-	-	-
	<u>709,347</u>	<u>(690,240)</u>	<u>-</u>	<u>19,107</u>

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	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	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 investment	-	-	-	-
	-	-	-	-
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				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
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
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	640	4	644	2,469
Entertaining	-	-	-	126
	640	4	644	2,595
<i>Premises Costs</i>				
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	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	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

	Admin & Support £	Full Cost Recovery £	SFA On Course £	SFA V Learning £	Trusts & Foundations £	Refugee Integration £	2020 Total £	2019 Total £
Nature of charitable expenditure								
Activities 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