



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
Contents

	Page
Charity and Company information	1
Trustees' Report	2
Statement of Directors'/Trustees' Responsibilities	8
Independent Examiner's report	9
Statement of Financial Activities	10
Statement of total recognised gains and losses	12
Balance sheet	13
Cash flow statement	15
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 W I Buchanan
Mr T Cheste
Mrs L Uwimana
Ms C Dobrisan
Ms R Holmes
Mr A Phillips

Resigned 12 January 2021

Resigned 31 July 2021

Resigned 16 February 2022

Appointed 01 November 2021

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.

Open Doors International Language School

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

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.

Open Doors International Language School

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

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.

Open Doors International Language School

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

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 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 £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;

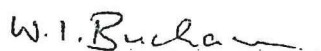
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply 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
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.

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

Wills Accountants Ltd

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

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Income and endowments from:					
<i>Incoming resources from generated funds</i>					
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		<u>91,838</u>	<u>21,047</u>
Other costs		1,380	2,315
Operating surplus		<u>90,458</u>	<u>18,732</u>
Interest receivable	6	22	375
Surplus on ordinary activities before tax		<u>90,480</u>	<u>19,107</u>
Surplus for the financial year		<u>90,480</u>	<u>19,107</u>
Gift Aid Payments		-	-
Retained surplus for the financial year		<u>90,480</u>	<u>19,107</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 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. Buchanan.

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
	<u>23,402</u>	<u>146,810</u>
Cash from other sources		
Interest received	22	375
Proceeds from sale of tangible fixed assets	-	-
Proceeds from sale of investments	-	-
	<u>22</u>	<u>375</u>
Application of cash		
Interest paid	-	-
Purchase of tangible fixed assets	(6,104)	(11,803)
	<u>(6,104)</u>	<u>(11,803)</u>
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	<u>318,251</u>	<u>300,931</u>
Consisting of:		
Cash at bank and in hand	319,366	300,931
Overdrafts	(1,115)	-
	<u>318,251</u>	<u>300,931</u>

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.

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

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	Released	Received	Deferred
	Deferrals	from prior	less released	at year end
		years	in year	
	£	£	£	£
	Fees paid in advance	10,113	30,000	30,000
	Total	10,113	30,000	30,000
			2021	2020
			£	£
	These deferrals are included in creditors		30,000	10,113

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

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
	<u>413,800</u>	<u>510,517</u>
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
	<u>16</u>	<u>25</u>

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

11 Remuneration of trustees and key management personnel

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

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	<u>29,411</u>	<u>69,171</u>	<u>69,510</u>	<u>168,092</u>
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	<u>29,411</u>	<u>69,171</u>	<u>55,474</u>	<u>154,056</u>
Net book value				
At 31 July 2021	<u>-</u>	<u>-</u>	<u>14,036</u>	<u>14,036</u>
At 31 July 2020	<u>-</u>	<u>-</u>	<u>14,332</u>	<u>14,332</u>

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

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
	<u>159,467</u>	<u>62,248</u>

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
	<u>57,563</u>	<u>32,685</u>

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	<u>84,246</u>	<u>(19,316)</u>

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)
	<u>-</u>	<u>157,400</u>	<u>277,906</u>	<u>435,306</u>

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

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
	£	£	£	£
<i>Unrestricted:</i>				
Free Reserves	-	5,627	(5,627)	-
<i>Designated Reserves:</i>				
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
	<u>344,826</u>	<u>90,480</u>	<u>-</u>	<u>435,306</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	444,434	(438,807)	-	5,627
<i>Designated Reserves:</i>				
Operating	-	-	-	-
Designated Redundancy	-	-	-	-
<i>Restricted funds</i>				
Trusts and Foundations	7,678	(4,767)	-	2,911
Petroc	17,500	(25,100)	-	(7,600)
RIS	197,562	(108,020)	-	89,542
	<u>667,174</u>	<u>(576,694)</u>	<u>-</u>	<u>90,480</u>

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
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	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
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
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	3,864	553	4,417	644
	3,864	553	4,417	644
<i>Premises Costs</i>				
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	-
Redeemer Church	996	-
Total Institutional grants	5,207	-
Total grants to individuals	-	-
Total of all grants paid	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 £
<i>Income and endowments from:</i>									
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
<i>Expenditure on:</i>									
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

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

	Admin & Support £	Full Cost Recovery £	SFA On Course £	SFA V Learning £	Petroc £	Trusts & Foundations £	Refugee Integration £	2021 Total £	2020 Total £
Nature of charitable expenditure									
Activities 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