



Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2022

Registered Charity Number

1092728

Registered Company Number

04301430



**Open Doors International Language School**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity and Company information	<b>1</b>
Trustees' Report	<b>2</b>
Statement of Directors'/Trustees' Responsibilities	<b>7</b>
Independent Examiner's report	<b>8</b>
Statement of Financial Activities	<b>9</b>
Statement of total recognised gains and losses	<b>10</b>
Balance sheet	<b>11</b>
Cash flow statement	<b>13</b>
Notes to the accounts	<b>14</b>
Detailed Statement of Financial Activities	<b>20</b>

## **Open Doors International Language School Company Information**

**Charity number**  
1092728

**Company registration number**  
04301430

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

### **Directors**

Mr W I Buchanan  
Mrs L Uwimana  
Mr C Dobrisan  
Ms R Holmes  
Mr A Phillips  
Mr D Collins  
Mrs E Screeton  
Mrs K Kujinga

Chair  
Resigned 16 February 2022

Appointed 01 November 2021, Resigned 17 January 2023  
Appointed 01 November 2021, Resigned 01 June 2022  
Appointed 04 October 2022  
Appointed 04 October 2022  
Appointed 04 October 2022

**Secretary**  
Mr W I Buchanan  
Mr A Phillips

Resigned 31 May 2022  
Appointed 31 May 2022

**Key Personnel**  
Mrs C Roberts  
Mr A Phillips

CEO  
Deputy CEO

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

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

## **Open Doors International Language School**

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

#### **Introduction**

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

#### **Structure, governance and management**

##### ***Governing Document***

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

##### ***Objectives and activities***

The company's objects and principal activities are:

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

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

##### ***Recruitment and Appointment of Trustee Board***

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

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

## **Open Doors International Language School**

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

#### ***Trustee Induction and Training***

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

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

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

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

#### ***Risk Management***

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

#### ***Organisational Structure***

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

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

#### ***Stakeholder Environment***

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

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

## **Open Doors International Language School**

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

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

#### ***Public Benefit***

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

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

#### **Achievements and performance**

##### ***Sustainability Funding***

##### **Skills Funding Agency Funding (SFA)**

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

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

## **Open Doors International Language School**

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

#### **Refugee Integration Service (RIS).**

RIS Plymouth

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

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

RIS Devon

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

#### **Refugee Transition Outcomes Fund (RTOF) - PRO Project**

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

#### **Petroc - Empowering Enterprise for 18-24 year olds**

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

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

## **Open Doors International Language School**

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

#### **Other Funding Sources**

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

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

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

#### **Social Support and Integration**

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

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

#### **The Impact on Going Concern**

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

#### **Financial Review**

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

#### **Policies on reserves**

##### ***Unrestricted Reserves***

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

##### ***Designated Funds***

Designated funds comprise:

##### **1: Operating**

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

##### **2: Redundancies**

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

##### ***Restricted Reserves***

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

## **Open Doors International Language School**

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

#### **Statement of Directors' and Trustees' Responsibilities**

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

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

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

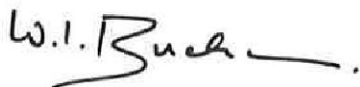
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

#### **Method of preparation of accounts**

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

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



**W I Buchanan**  
**Director and Chair of Trustees**

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

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

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

#### **Respective responsibilities of trustees and examiner**

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

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

#### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### **Philip Wood Soutter FCCA**

for and on behalf of

#### **Wills Accountants Ltd**

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

Plymouth

PL6 8LR

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

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

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

All activities derive from continuing operations

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



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

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

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

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

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

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

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

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

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



**Open Doors International Language School**

**Company Number**

04301430

**Balance Sheet**

**as at 31 July 2022**

The directors are satisfied that for the year ended on 31 July 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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



**W I Buchanan**

**Director and Chair of Trustees**

**Approved by the board of trustees on 17 March 2023**

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



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

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



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

**1 Accounting policies**

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

***Basis of preparation of the accounts***

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

***Incoming Resources***

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

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

***Investment Income***

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

***Deferred income***

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

***Recognition of liabilities***

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



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

***Resources Expended***

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

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

***Fixed assets and depreciation***

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

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

***Taxation***

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

***Funds structure policy***

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

**2 Going Concern**

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



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

<b>3 Surplus for the financial year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging :-</b>		
Depreciation of owned fixed assets	8,381	6,400
Pension costs	8,564	6,462
Independent Examiner's Fees	1,398	1,380

<b>4 Investment Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank deposit interest received	37	22

<b>5 Analysis of grants payable in furtherance of the charity's objects</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Plymouth Hope	-	4,211
Redeemer Church	-	996
	-	5,207

**6 Deferred Incoming Resources & Reserves**

	<b>Opening Deferrals</b>	<b>Released from prior years</b>	<b>Received less released in year</b>	<b>Deferred at year end</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fees paid in advance	30,000	30,000	-	-
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
<b>These deferrals are included in creditors</b>			-	30,000

<b>7 Staff Costs and Emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	510,072	387,394
Employer's National Insurance	31,887	19,944
Defined Contribution Pension Costs	8,564	6,462
	550,523	413,800

**Numbers of full time employees or full time equivalents**

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

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

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

**8 Remuneration and expenses of trustees and key management personnel**

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

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

**Reimbursement of trustees and key management personnel expenses**

	2022 Number	2021 Number	2022 £	2021 £
Mileage	2	-	734	-
	<b>2</b>	<b>-</b>	<b>734</b>	<b>-</b>

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

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



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

<b>10 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	56,292	12,025
Other Debtors	-	5,520
Prepaid expenses	3,412	4,370
Accrued income	50,690	137,552
	<u>110,394</u>	<u>159,467</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	1,115
Trade creditors	4,640	12,809
Accrued expenses	1,634	1,647
PAYE and NI	15,035	11,021
Wages Creditor	-	-
Unpaid Pension Contributions	2,692	971
Deferred income and grants in advance (see note 6)	-	30,000
	<u>24,001</u>	<u>57,563</u>

<b>12 Reconciliation of net Income/(expenditure) to net cashflow from operating activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net Income	10,807	90,480
Interest Receivable	(37)	(22)
Depreciation and Impairment of Tangible Fixed Assets	8,381	6,400
Decrease in debtors	49,073	(97,219)
Decrease in creditors	(33,562)	24,878
Addback movement in overdraft	1,115	(1,115)
	<u>35,777</u>	<u>23,402</u>



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

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

<b>At 31 July 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	21,627	-	4,068	25,695
Current Assets	2,374	156,583	285,462	444,419
Current Liabilities	(24,001)	-	-	(24,001)
	<u>-</u>	<u>156,583</u>	<u>289,530</u>	<u>446,113</u>
<b>At 1 August 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

The individual funds included above are :-

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

**Purpose of Restricted Funds**

**Trusts and Foundations** - funds to support specific projects and processes

**Petroc** - funds for supporting BME youths into work

**RIS** - funds for supporting refugee integration for newly arrived refugees

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

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



## **Open Doors International Language School**

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

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

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



# Open Doors International Language School

## Appendix 1

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

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

## Open Doors International Language School

### Appendix 2

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

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

### Appendix 3

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

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

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

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

**Status of this schedule to the Statement of Financial Activities**

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

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

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

**Status of this schedule to the Statement of Financial Activities**

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

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

**Status of this schedule to the Statement of Financial Activities**

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

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

