



Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2023

Registered Charity Number

1092728

Registered Company Number

04301430

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

Charity number
1092728

Company registration number
04301430

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

Directors

Mr W I Buchanan
Mr C Dobrisan
Mr D Collins
Mrs E Screeton
Mrs K Kujinga
Mrs H L Phillips
Ms D Tucker

Chair

Appointed 11 July 2023
Appointed 12 October 2023

Secretary
Mr A Phillips

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 2023

Introduction

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

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

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

Structure, governance and management

Governing Document

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

Objectives and activities

The company's objects and principal activities are:

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

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

Recruitment and Appointment of Trustee Board

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

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

Open Doors International Language School

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

Trustee Selection Induction and Training

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

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

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

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

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

Risk Management

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

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

Organisational Structure

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

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

Open Doors International Language School

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

Stakeholder Environment

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

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

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

Public Benefit

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

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

Achievements and performance

Sustainability Funding

Skills Funding Agency Funding (SFA)

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

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

Multiply

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

Open Doors International Language School

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

Refugee Integration Service (RIS).

RIS Plymouth

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

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

RIS Devon

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

South Hams District Council

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

Refugee Transition Outcomes Fund (RTOF) - PRO Project

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

Open Doors International Language School

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

Petroc - Empowering Enterprise for 18-24 year olds

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

Other Funding Sources

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

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

Social Support and Integration

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

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

Planned Relocation

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

Open Doors International Language School

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

The Impact on Going Concern

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

Financial Review

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

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

Policies on reserves

Unrestricted Reserves

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

Designated Funds

Designated funds comprise:

1: Operating

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

2: Redundancies

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

Restricted Reserves

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

Open Doors International Language School

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

Statement of Directors' and Trustees' Responsibilities

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

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

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

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

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

Method of preparation of accounts

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

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



W I Buchanan
Director and Chair of Trustees

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

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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

Philip Wood Soutter

Philip Wood Soutter FCCA

for and on behalf of

Wills Accountants Ltd

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

Plymouth

PL6 8LR

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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

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

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

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

The directors are satisfied that for the year ended on 31 July 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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



W I Buchanan

Director and Chair of Trustees

Approved by the board of trustees on 20 March 2024

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

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

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

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

1 Accounting policies

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

Basis of preparation of the accounts

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

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

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

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

Incoming Resources

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

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

Investment Income

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

Deferred income

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

Recognition of liabilities

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

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

Resources Expended

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

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

Fixed assets and depreciation

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

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

Taxation

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

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

Funds structure policy

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

2 Going Concern

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

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

3 Deficit for the financial year	2023	2022
	£	£
This is stated after charging :-		
Depreciation of owned fixed assets	9,947	8,381
Pension costs	11,186	8,564
Independent examiner's fees	1,482	1,398
	<u> </u>	<u> </u>
4 Investment Income	2023	2022
	£	£
Bank deposit interest received	2,187	37
	<u> </u>	<u> </u>
5 Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	668,680	510,072
Employer's National Insurance	44,637	31,887
Defined Contribution Pension Costs	11,186	8,564
	<u>724,503</u>	<u>550,523</u>

Numbers of full time employees or full time equivalents

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

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

6 Remuneration and expenses of trustees and key management personnel

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

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

Reimbursement of trustees and key management personnel expenses

	2023	2022	2023	2022
	Number	Number	£	£
Mileage	1	2	234	734
	<u>1</u>	<u>2</u>	<u>234</u>	<u>734</u>

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

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

7 Tangible functional fixed assets	Computer Equipment £	Leasehold Land and Buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount				
At 1 August 2022	28,731	69,171	83,298	181,200
Additions	-	-	1,539	1,539
Disposals	-	-	-	-
At 31 July 2023	<u>28,731</u>	<u>69,171</u>	<u>84,837</u>	<u>182,739</u>
Accumulated depreciation and impairment provisions				
At 1 August 2022	28,731	69,171	57,603	155,505
Charge for the year	-	-	9,947	9,947
Eliminated on disposals	-	-	-	-
At 31 July 2023	<u>28,731</u>	<u>69,171</u>	<u>67,550</u>	<u>165,452</u>
Net book value				
At 31 July 2023	<u>-</u>	<u>-</u>	<u>17,287</u>	<u>17,287</u>
At 31 July 2022	<u>-</u>	<u>-</u>	<u>25,695</u>	<u>25,695</u>
8 Debtors			2023 £	2022 £
Trade Debtors			66,283	56,292
Other Debtors			2,929	-
Prepaid Expenses			4,951	3,412
Accrued Income			53,730	50,690
			<u>127,893</u>	<u>110,394</u>
9 Creditors: amounts falling due within one year			2023 £	2022 £
Trade Creditors			1,416	4,640
Accrued Expenses			1,718	1,634
PAYE and NI			10,168	15,035
Wages Creditor			200	-
Unpaid Pension Contributions			4,982	2,692
			<u>18,484</u>	<u>24,001</u>
10 Reconciliation of net income/(expenditure) to net cashflow from operating activities			2023 £	2022 £
Net Income/(Expenditure)			(744)	10,807
Interest Receivable			(2,187)	(37)
Depreciation and Impairment of Tangible Fixed Assets			9,947	8,381
Decrease/(Increase) in Debtors			(17,499)	49,073
Decrease in Creditors			(5,517)	(31,332)
Movement in Overdraft			-	(1,115)
Net cashflow from operating activities			<u>(16,000)</u>	<u>35,777</u>

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

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

At 31 July 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	14,335	-	2,952	17,287
Current Assets	4,149	233,495	208,922	446,566
Current Liabilities	(18,484)	-	-	(18,484)
	<u>-</u>	<u>233,495</u>	<u>211,874</u>	<u>445,369</u>
At 1 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	21,627	-	4,068	25,695
Current Assets	2,374	156,583	285,462	444,419
Current Liabilities	(24,001)	-	-	(24,001)
	<u>-</u>	<u>156,583</u>	<u>289,530</u>	<u>446,113</u>

The individual funds included above are :-

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

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

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

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

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

Petroc - funds for supporting BME youths into work

RIS - funds for supporting refugee integration for newly arrived refugees

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

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

Open Doors International Language School

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

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

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

Open Doors International Language School

Appendix 1

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

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

Open Doors International Language School

Appendix 2

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

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

Appendix 3

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

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

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

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

Status of this schedule to the Statement of Financial Activities

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

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

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

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

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

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

