



Open Doors International Language School
Report and Accounts
For The Year Ended
31 July 2024

Registered Charity Number
1092728

Registered Company Number
04301430



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

Charity number

1092728

Company registration number

04301430

Registered office

1-5 Manor Street
Plymouth
Devon
PL1 1TL

Directors

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

Chair

Appointed 11 July 2023
Appointed 12 October 2023
Appointed 18 July 2024

Secretary

Mr A Phillips
Mr C W Hayter

Resigned 19 February 2025
Appointed 19 February 2025

Key Personnel

Mrs C Roberts
Mr A Phillips

Co-CEO
Co-CEO - Resigned 19 February 2025

Accountants

Philip W Soutter FCCA ATT

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

Bankers

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



Open Doors International Language School

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

Introduction

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

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

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

Structure, governance and management

Governing Document

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

Objectives and activities

The company's objects and principal activities are:

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

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

Recruitment and Appointment of Trustee Board

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

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



Open Doors International Language School

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

Trustee Selection Induction and Training

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

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

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

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

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

Risk Management

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

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

Organisational Structure

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

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

Open Doors International Language School

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

Stakeholder Environment

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

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still a reluctance to invest in ESOL by Government and we are seen as the 'Cinderella' service of adult education, which itself is also a 'Cinderella' Service to Further Education Sector. At the local level Adult Learning and ESOL are beginning to be recognised as essential for economic growth. With Adult Learning benefits being more widely accepted by the general public. Therefore, ODILS remains an active member of various local, regional, and national educational networks who are lobbying nationally to ensure that ESOL is considered as part of the wider Adult Education agenda. Locally, ODILS is a member of the Refugee and Asylum Seeker Network and Plymouth City Council Asylum Seeker and Refugee Support Group, which are made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth. We have worked to strengthen our position with the Local Authority, developing other partnerships in wider community to make sure Adult Education for the vulnerable, is included in any commissioning strategies.

Public Benefit

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

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

Achievements and performance

Sustainability Funding

Skills Funding Agency Funding (SFA)

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

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

Multiply

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

Open Doors International Language School

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

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

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

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

Refugee Transition Outcomes Fund (RTOF) - PRO Project

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

South Hams District Council

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

Plymouth Marjon University

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

Open Doors International Language School

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

Cornwall County Council

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

Teacher Training

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

Future Developments

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

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

Social Support and Integration

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

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

Financial Review

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

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

Policies on reserves

Unrestricted Reserves

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

Open Doors International Language School

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

Designated Funds

Designated funds comprise:

1: Operating

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

2: Redundancies

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

Restricted Reserves

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

Statement of Directors' and Trustees' Responsibilities

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

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

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

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

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

Method of preparation of accounts

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

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

CW Hayter

Mr C W Hayter
Director and Trustee

Open Doors International Language School

Independent Examiner's Report to the trustees of the charity

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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



Philip W Soutter

FCCA ATT

for and on behalf of

Wills Accountants Limited

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

Plymouth

PL6 8LR

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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

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

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

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

The directors are satisfied that for the year ended on 31 July 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

CW Hayter

Mr C W Hayter
Director and Trustee

Approved by the board of trustees on 7 April 2025

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



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

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



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

1 Accounting policies

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

Basis of preparation of the accounts

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

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

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

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

Incoming Resources

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

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

Investment Income

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

Deferred income

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

Recognition of liabilities

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

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

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 2024

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

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

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

Numbers of full time employees or full time equivalents

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

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

6 Remuneration and expenses of trustees and key management personnel

	2024 £	2023 £
Remuneration payable to trustees and key management personnel		
Mrs C Roberts	33,906	33,348
Mr A Phillips	38,989	37,853
Total remuneration	72,895	71,201

Employer's National Insurance contributions on above remuneration

Mrs C Roberts	3,258	3,248
Mr A Phillips	3,968	3,903
	7,226	7,151

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

Reimbursement of trustees and key management personnel expenses

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

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

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

7 Tangible functional fixed assets	Computer Equipment	Leasehold Land and Buildings	Plant, Machinery & Vehicles	Total
	£	£	£	£
Asset cost, valuation or revalued amount				
At 1 August 2023	28,731	69,171	84,837	182,739
Additions	-	-	3,705	3,705
Disposals	(11,755)	-	-	(11,755)
At 31 July 2024	<u>16,976</u>	<u>69,171</u>	<u>88,542</u>	<u>174,689</u>
Accumulated depreciation and impairment provisions				
At 1 August 2023	28,731	69,171	67,550	165,452
Charge for the year	-	-	9,199	9,199
Eliminated on disposals	(11,755)	-	-	(11,755)
At 31 July 2024	<u>16,976</u>	<u>69,171</u>	<u>76,749</u>	<u>162,896</u>
Net book value				
At 31 July 2024	<u>-</u>	<u>-</u>	<u>11,793</u>	<u>11,793</u>
At 31 July 2023	<u>-</u>	<u>-</u>	<u>17,287</u>	<u>17,287</u>
8 Debtors			2024	2023
			£	£
Trade Debtors			25,653	66,283
Other Debtors			2,429	2,929
Prepaid Expenses			2,536	4,951
Accrued Income			<u>45,390</u>	<u>53,730</u>
			<u>76,008</u>	<u>127,893</u>
9 Creditors: amounts falling due within one year			2024	2023
			£	£
Trade Creditors			-	1,416
Accrued Expenses			1,865	1,718
PAYE and NI			10,186	10,168
Wages Creditor			93	200
Unpaid Pension Contributions			<u>5,399</u>	<u>4,982</u>
			<u>17,543</u>	<u>18,484</u>

10 Non Adjusting Post Balance Sheet Event - Financial Commitments

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

11 Related party transactions

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

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

12 Reconciliation of net expenditure to net cashflow from operating activities

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



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

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

At 31 July 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	9,957	-	1,836	11,793
Current Assets	7,586	256,260	151,923	415,769
Current Liabilities	(17,543)	-	-	(17,543)
	<u>-</u>	<u>256,260</u>	<u>153,759</u>	<u>410,019</u>
At 1 August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	14,335	-	2,952	17,287
Current Assets	4,149	233,495	208,922	446,566
Current Liabilities	(18,484)	-	-	(18,484)
	<u>-</u>	<u>233,495</u>	<u>211,874</u>	<u>445,369</u>

The individual funds included above are :-

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

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

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

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

Purpose of Restricted Funds

Trusts and Foundations - funds to support specific projects and processes

Petroc - funds for supporting BME youths into work

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

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

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

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

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

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

Open Doors International Language School

Appendix 1

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

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

Open Doors International Language School

Appendix 2

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

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

Appendix 3

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

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

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

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

Status of this schedule to the Statement of Financial Activities

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

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

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

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

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

Status of this schedule to the Statement of Financial Activities

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



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Parties involved with this document

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

Audit history log

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Thu, 24th Apr 2025 14:48:42 BST	Sent the envelope to Mr C Hayter for signing (62.232.17.186)
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Wed, 30th Apr 2025 12:35:09 BST	Mr C Hayter viewed the envelope (86.18.208.98)
Wed, 30th Apr 2025 12:41:12 BST	Mr C Hayter signed the envelope (86.18.208.98)
Wed, 30th Apr 2025 12:41:12 BST	Sent the envelope to Phil Soutter for signing (86.18.208.98)
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Wed, 30th Apr 2025 13:23:03 BST	Phil Soutter opened the document email. (146.75.174.12)
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Wed, 30th Apr 2025 18:35:04 BST	Phil Soutter signed the envelope (62.232.17.186)
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Wed, 30th Apr 2025 18:35:04 BST	Sent the envelope to Ms C Roberts for signing (62.232.17.186)
Wed, 30th Apr 2025 18:35:04 BST	This envelope has been signed by all parties (62.232.17.186)
Wed, 30th Apr 2025 18:35:05 BST	Document emailed to party email (18.171.182.181)

