



Open Doors International Language School  
Report and Accounts  
For The Period Ended  
31 August 2025

Registered Charity Number  
1092728

Registered Company Number  
04301430

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

	<b>Page</b>
Charity and Company information	<b>1</b>
Trustees' Report	<b>2</b>
Statement of Directors'/Trustees' Responsibilities	<b>8</b>
Independent Examiner's report	<b>9</b>
Statement of Financial Activities	<b>10</b>
Statement of total recognised gains and losses	<b>11</b>
Balance sheet	<b>12</b>
Cash flow statement	<b>13</b>
Notes to the accounts	<b>14</b>
Detailed Statement of Financial Activities	<b>20</b>

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

### **Charity number**

1092728

### **Company registration number**

04301430

### **Registered office**

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  
Mr J P Round

Resigned 1 May 2025

Chair  
Appointed 22 January 2026

### **Secretary**

Mr C W Hayter

Appointed 19 February 2025

### **Key Personnel**

Mrs C Roberts  
Ms J Hardal

CEO  
Deputy CEO - Appointed 1 September 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 period from 1 August 2024 to 31 August 2025**

### **Introduction**

The Trustees present their report and the unaudited financial statements of the charity for the period ended 31 August 2025. 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 period and since the period 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.

#### ***Objects 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 the English language, 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 period from 1 August 2024 to 31 August 2025**

#### ***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 English language 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 delegated to the Chief Executive Officer (CEO) and Deputy CEO, 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 period from 1 August 2024 to 31 August 2025**

#### ***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 teaching of English language is key to community integration for Refugees, Asylum Seekers and Migrant Workers. However, there is still a reluctance to invest in these skills 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 English language teaching 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 English language 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 a an ethnic minority background is rising, it is still a small number compared to the wider population; it currently stands at 6% for inner-city Plymouth. The city still has one of the highest incidents of race crime outside London; this is further magnified by the increased presence of the far right.

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 (SFA) Funding**

ODILS has continued to hold subcontracts for the delivery of English language classes and other courses funded by the Skills Funding Agency through Plymouth City Council. For 2024/25, a consortium of VCS providers was led by On Course South West under the Plymouth Education Partner Alliance (PEPA) which is made up of On Course South West, Discovery College, Shekinah, and ODILS.

Multiply is the adult education national maths strategy introduced to try and increase maths education across the country. 2024/25 was the third and final year of funding. Two bespoke maths classes were delivered over the academic year and a whole-school provision was delivered in January 2025.

## **Open Doors International Language School**

### **The report of the trustees for the period from 1 August 2024 to 31 August 2025**

The total contract values ODILS has achieved with PCC for English language and Multiply was £513,332, against an allocated contract values of £477,840, being 7.4% above target. This was due to the over-provision of student numbers and learner achievement. For the academic year of 2024/25, 368 learners attended school with a total of 998 qualifications taken. Students had a 94.87% pass rate, a 98.19% retention rate and an achievement rate of 91.06%, all of which are above national benchmarks. This is an exceptional achievement given the trauma most of our students have previously faced. The above contract figures are gross of the 20% administrative fee deducted by Plymouth City Council, whereas in the rest of these financial statements the net figure is used.

#### **Plymouth Resettlement Support Service (PRSS)**

Plymouth Access to Housing (PATH), START, Plymouth and Devon Race Equality Council (PDREC), Plymouth Hope, Red Cross and ODILS worked in partnership in previous 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 PATH, START, 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 black and minority ethnic 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 2025 we had enrolled 58 women in classes, we also provided creche provision for 38 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. Due to 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 5 staff to fulfil the requirements of this contract. They perform mentoring, integration work, and workshops to help refugees gain employability skills. This is a growing area of the charity as the demand in the city expands. The service started in May 2024, and the period from August the 1st 2024 to the 31st of July 2025, ODILS has had 175 referrals which is substantially over the prescribed target of 100 across the whole service which PATH, START, DCRS and PDREC. Within ODILS, 24 service users have entered employment, 8 registered as self-employed, 22 started a training course, 3 went into further education, 3 into Higher Education, 11 started volunteering placements.

One Employment Mentor delivered 21 two-hour sessions in classes to ODILS' learners in employability skills.

#### **South Hams District Council**

For South Hams District Council, we delivered classes in the community at Sherford, extending our reach beyond Plymouth and drew down £8,994 in funding.

#### **Plymouth Marjon University**

Through our continued partnership with Plymouth Marjon University, we delivered a 14-week course training Omani naval cadets generating £35,000.

#### **Cornwall Council**

Two bespoke classes were delivered from Torpoint and Saltash for Afghani resettled families in 2024/25. There were approximately 25 learners across the provision. These classes were held for 6 hours a week, with a further 2 hours delivered online. The total amount earned was £50,128.

## **Open Doors International Language School**

### **The report of the trustees for the period from 1 August 2024 to 31 August 2025**

#### **Teacher Training**

Teacher Training, which delivers the Trinity Cert TESOL and Dip TESOL teaching qualifications, generated £7,050 in this financial year, as we train English teachers for the future who have deep care and pastoral support at the heart of their teaching.

#### **Devon Community Foundation**

The £5,000 support fund received will be used to facilitate a Women only ESOL and creche community class partnering with Zebra Collective to address social isolation in one of the most deprived areas in the UK. This also led to food sharing events inviting the women to share their culinary traditions.

#### **Community Recovery Fund**

The £7,412 fund was used to work in collaboration with Plymouth Marjon University to facilitate group visits to tour the university and its facilities. Over 20 people with refugee status visited the university across multiple trips. In September 2024, a programme for trainee teachers at Marjons was developed to visit ODILS and observe classes to understand teaching in more ethnically and culturally diverse educational environments.

In addition a grant of £12,714 was received to facilitate the installation of a security system and cameras in our new premises in Manor Street to protect our learners and staff.

#### **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 the Stonehouse area of Plymouth - an area of greater deprivation and diversity. This accommodation 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, to counter 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 online delivery capability, which is still being developed to include general English classes online. Also, 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 establishing Educational Agents in various countries.

In addition, from August 2025 as a result of moving to the building and reflecting our reputation over the years, we have established ODILS as an IELTS test centre, accredited by the British-Council, and will provide an examination test centre for other professional bodies. This will generate funds and fits in with our mission, enabling English language learners to have access to the qualifications and accreditation to gain entrance into Higher Education.

## **Open Doors International Language School**

### **The report of the trustees for the period from 1 August 2024 to 31 August 2025**

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

This period 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 £853,829 (2024 : £927,157) in incoming resources, including investment income of £8,323 (2024 : £16,990). The trustees report a deficit this period of £117,623 compared to a deficit of £35,350 last year.

A major reduction in revenue was the discontinuance of £123,578 of income received in the prior year from the Refugee Transitions Outcome Fund, which was partly offset by the increased contract with Cornwall Council.

Of the total deficit, £2,571 (2024 : deficit of £58,115) was incurred in restricted funds, which consisted mainly of PRSS funds reflecting the continuing planned utilisation of restricted fund balances. The deficit of £115,052 (2024 : Surplus £22,765) in unrestricted funds is predominantly due to two exceptional aspects of ODILS' planned operations during the period:

- The charity's accounting reference date has been changed to 31 August, to bring the financial year end into alignment with the academic year. This results in a one-off extension in the reported financial period to 13 months ended 31 August 2025; it effectively adds the fixed costs of £50,000 for the month of August 2025 into the reported period (primarily accommodation and management and administrative staff costs); no income is normally earned in this summer month.
- This period also saw significant planned one-off expenditure relating to the move to the newly-refurbished premises in Manor Street, Plymouth. Costs amounting to £16,002 have been expensed, including the various legal costs and the costs of the physical move. Opportunity was also taken to dispose of old office equipment and furniture (mainly fully-depreciated) and replace these with new assets amounting to £60,406; these have been capitalised, including smart boards in all teaching rooms, security alarm systems, computer equipment and furniture. Which has had a significant impact on the cashflow position of the charity.

#### **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 approximately 6 months. The Trustees consider a fund of £200,000 would be sufficient. At the period end this designated fund stands at £93,922 (2024 : £196,260)

## **Open Doors International Language School**

### **The report of the trustees for the period from 1 August 2024 to 31 August 2025**

#### **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 period end this designated fund stands at £60,000 (2024 : £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 period, 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 26 May 2026.**

*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 period ended 31 August 2025**

I report to the charity trustees on my examination of the accounts of the company for the period ended 31 July 2025 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 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 :- 26 May 2026

**Open Doors International Language School**  
**Statement of Financial Activities**  
**Including Income and Expenditure Account**  
**for the period from 1 August 2024 to 31 August 2025**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2025 £	2025 £	2025 £	2024 £
<b>Income and endowments from:</b>					
<b><i>Incoming resources from generated funds</i></b>					
Donations and legacies		-	-	-	-
Other trading activities		1,860	-	1,860	3,300
Investment Income	4	8,323	-	8,323	16,990
Charitable activities		523,605	320,041	843,646	906,867
<b><i>Other Incoming Resources</i></b>		-	-	-	-
<b>Total income and endowments</b>		<b>533,788</b>	<b>320,041</b>	<b>853,829</b>	<b>927,157</b>
<b>Expenditure on</b>					
<b>Resources expended</b>					
Costs of charitable activities		646,768	322,612	969,380	960,629
Other costs		2,072	-	2,072	1,878
<b>Total expenditure</b>		<b>648,840</b>	<b>322,612</b>	<b>971,452</b>	<b>962,507</b>
<b>Net income/(expenditure) before transfers between funds</b>		<b>(115,052)</b>	<b>(2,571)</b>	<b>(117,623)</b>	<b>(35,350)</b>
<b>Gross transfers between funds</b>		<b>12,714</b>	<b>(12,714)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(102,338)</b>	<b>(15,285)</b>	<b>(117,623)</b>	<b>(35,350)</b>
<b>Reconciliation of funds</b>					
<b><i>Total funds brought forward</i></b>	13	<b>256,260</b>	<b>153,759</b>	<b>410,019</b>	<b>445,369</b>
<b>Total Funds carried forward</b>	13	<b>153,922</b>	<b>138,474</b>	<b>292,396</b>	<b>410,019</b>

All activities derive from continuing operations

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

**Open Doors International Language School**  
**Statement of Financial Activities**  
**Statement of Total Recognised Gains and Losses**  
**for the period from 1 August 2024 to 31 August 2025**

	2025	2024
Excess of expenditure over income before realisation of assets	(117,623)	(35,350)
Deficit per Statement of Financial Activity	(117,623)	(35,350)
Grants for the acquisition of fixed assets	-	-
<b>Net Movement in funds before taxation</b>	<b>(117,623)</b>	<b>(35,350)</b>

**Movements in revenue and capital funds**  
**for the period from 1 August 2024 to 31 August 2025**

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2025	2025	2025	2025	2024
		£	£	£	£
Accumulated funds brought forward	256,260	-	153,759	410,019	445,369
Recognised gains and losses before transfers	-	(115,052)	(2,571)	(117,623)	(35,350)
	256,260	(115,052)	151,188	292,396	410,019
Transfers between restricted and unrestricted funds	-	12,714	(12,714)	-	-
Transfers (to)/from designated funds	(102,338)	102,338	-	-	-
<b>Closing revenue accumulated funds</b>	<b>153,922</b>	<b>-</b>	<b>138,474</b>	<b>292,396</b>	<b>410,019</b>

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2025	2025	2025	2025	2024
Revenue accumulated funds	-	-	138,474	138,474	153,759
Revenue designated funds	153,922	-	-	153,922	256,260
<b>Total funds</b>	<b>153,922</b>	<b>-</b>	<b>138,474</b>	<b>292,396</b>	<b>410,019</b>

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

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

**Open Doors International Language School**  
**Company Number** 04301430  
**Balance Sheet**  
**as at 31 August 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		60,422		11,793
<b>Total fixed assets</b>			60,422		11,793
<b>Current assets</b>					
Debtors	8	110,790		76,008	
Cash at bank and in hand		137,424		339,761	
<b>Total current assets</b>		248,214		415,769	
<b>Creditors:-</b>					
Amounts due within one year	9	(16,240)		(17,543)	
<b>Net current assets</b>			231,974		398,226
<b>Total assets less current liabilities</b>			292,396		410,019
<b>Net assets</b>			292,396		410,019
<b>The funds of the charity :</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	13	-		-	
Designated revenue funds	13	153,922		256,260	
<b>Total unrestricted funds</b>			153,922		256,260
<b>Restricted revenue funds</b>					
Restricted revenue accumulated funds	13	138,474		153,759	
<b>Total restricted funds</b>			138,474		153,759
<b>Total charity funds</b>			292,396		410,019

The directors are satisfied that for the period ended on 31 July 2025 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 period 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 26 May 2026**

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

**Open Doors International Language School**  
**Cash Flow Statement**  
**for the period from 1 August 2024 to 31 August 2025**

	Notes	2025 £	2024 £
<b>Cashflow from operating activities</b>	12	(143,708)	7,803
Interest Paid		-	-
<b>Net cashflow from operating activities</b>		<u>(143,708)</u>	<u>7,803</u>
<b>Cashflow from investing activities</b>			
Interest received		8,323	16,990
Proceeds from sale of tangible fixed assets		214	-
Payments to acquire tangible fixed assets		(67,166)	(3,705)
<b>Net cashflow from investing activities</b>		<u>(58,629)</u>	<u>13,285</u>
<b>Net decrease in cash</b>		(202,337)	21,088
Cash at bank and in hand less overdrafts at 1 August		339,761	318,673
<b>Cash at bank and in hand less overdrafts at 31 August</b>		<u>137,424</u>	<u>339,761</u>
<b>Consisting of:</b>			
Cash at bank and in hand		<u>137,424</u>	<u>339,761</u>
		<u>137,424</u>	<u>339,761</u>

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the period from 1 August 2024 to 31 August 2025**

**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.

These financial statements cover a 13 month period from 01 August 2024 to 31 August 2025, with the comparatives not being entirely comparable. The charity has changed the financial year end to align with the academic year. The trustees approved this change on the 24 July 2025.

***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 period from 1 August 2024 to 31 August 2025**

***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	– 5 years straight line
ICT Equipment	– 3-5 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 period from 1 August 2024 to 31 August 2025**

<b>3 Deficit for the period</b>	<b>2025 £</b>	<b>2024 £</b>
<b>This is stated after charging :-</b>		
Depreciation of owned fixed assets	18,537	9,199
Pension costs	9,447	10,417
Independent examiner's fees	1,728	1,572

<b>4 Investment Income</b>	<b>2025 £</b>	<b>2024 £</b>
Bank deposit interest received	8,323	16,990

<b>5 Staff Costs and Emoluments</b>	<b>2025 £</b>	<b>2024 £</b>
Gross Salaries	656,755	665,438
Employer's National Insurance	58,774	50,956
Defined Contribution Pension Costs	9,447	10,417
	<b>724,976</b>	<b>726,811</b>

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

	<b>2025 Number</b>	<b>2025 FTE</b>	<b>2024 Number</b>	<b>2024 FTE</b>
Part time ESOL Teaching	11	6.8	12	3.7
Teacher Training	1	1.0	1	1.0
Administration & Support Staff	10	6.9	10	7.3
Management	9	8.2	8	7.2
Crèche Staff	4	1.9	4	2.0
	<b>35</b>	<b>24.8</b>	<b>35</b>	<b>21.2</b>

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

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

	<b>2025 £</b>	<b>2024 £</b>
<b>Remuneration payable to trustees and key management personnel</b>		
Mrs C Roberts	30,607	33,906
Mr A Phillips	28,154	38,989
<b>Total remuneration</b>	<b>58,761</b>	<b>72,895</b>

**Employer's National Insurance contributions on above remuneration**

Mrs C Roberts	4,145	3,258
Mr A Phillips	2,671	3,968
	<b>6,816</b>	<b>7,226</b>

There was no remuneration in the year paid to Trustees (2024 : £0)

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

	<b>2025 Number</b>	<b>2024 Number</b>	<b>2025 £</b>	<b>2024 £</b>
Mileage	1	1	344	180
Networking Event		1		126
	<b>1</b>	<b>2</b>	<b>344</b>	<b>306</b>

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

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the period from 1 August 2024 to 31 August 2025**

**7 Tangible functional fixed assets**

	<b>Computer Equipment £</b>	<b>Leasehold Improvements £</b>	<b>Plant &amp; Machinery £</b>	<b>Total £</b>
<b>Asset cost, valuation or revalued amount</b>				
At 1 August 2024	16,976	69,171	88,542	174,689
Additions	33,966	13,317	19,883	67,166
Disposals	(16,976)	(69,171)	(41,037)	(127,184)
At 31 August 2025	<u>33,966</u>	<u>13,317</u>	<u>67,388</u>	<u>114,671</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 August 2024	16,976	69,171	76,749	162,896
Charge for the period	7,110	1,775	9,438	18,323
Eliminated on disposals	(16,976)	(69,171)	(40,823)	(126,970)
At 31 August 2025	<u>7,110</u>	<u>1,775</u>	<u>45,364</u>	<u>54,249</u>
<b>Net book value</b>				
At 31 August 2025	<u>26,856</u>	<u>11,542</u>	<u>22,024</u>	<u>60,422</u>
At 31 July 2024	<u>-</u>	<u>-</u>	<u>11,793</u>	<u>11,793</u>

**8 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade Debtors	6,070	25,653
Other Debtors	-	2,429
Prepaid Expenses	3,764	2,536
Accrued Income	100,956	45,390
	<u>110,790</u>	<u>76,008</u>

**9 Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade Creditors	-	-
Accrued Expenses	1,728	1,865
PAYE and NI	8,802	10,186
Wages Creditor	119	93
Unpaid Pension Contributions	5,591	5,399
	<u>16,240</u>	<u>17,543</u>

**10 Operating Leases**

	<b>2025 £</b>	<b>2024 £</b>
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases:		
within one year	45,000	8,705
within two to five years	180,000	-
in over five years	202,500	-
	<u>427,500</u>	<u>8,705</u>

In the year there were total operating lease payments included as an expense of £44,036

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the period from 1 August 2024 to 31 August 2025**

**11 Related party transactions**

There were no transactions made with related parties in the year (2024 : Nil)

**12 Reconciliation of net expenditure to net cashflow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net Expenditure	(117,623)	(35,350)
Interest Receivable	(8,323)	(16,990)
Depreciation and Impairment of Tangible Fixed Assets	18,323	9,199
Decrease/(Increase) in Debtors	(34,782)	51,885
Decrease in Creditors	(1,303)	(941)
<b>Net cashflow from operating activities</b>	<b><u>(143,708)</u></b>	<b><u>7,803</u></b>

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the period from 1 August 2024 to 31 August 2025**

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

<b>At 31 August 2025</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	16,240	43,440	742	60,422
Current Assets	-	110,482	137,732	248,214
Current Liabilities	(16,240)	-	-	(16,240)
	<u>-</u>	<u>153,922</u>	<u>138,474</u>	<u>292,396</u>
<b>At 1 August 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	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>

**The individual funds included above are :-**

	<b>Funds at 2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers Between funds</b>	<b>Funds at 2025</b>
	<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
<i>Unrestricted:</i>					
Free Reserves	-	533,788	(648,840)	115,052	-
<i>Designated Reserves:</i>					
Operating Reserve	196,260	-	-	(102,338)	93,922
Designated Redundancy	60,000	-	-	-	60,000
<i>Restricted funds</i>					
Petroc	1,457	-	(715)	-	742
PRSS	152,302	312,629	(321,897)	(12,714)	130,320
Grants & Others	-	7,412	-	-	7,412
Sundry other funds	-	-	-	-	-
	<u>410,019</u>	<u>853,829</u>	<u>(971,452)</u>	<u>-</u>	<u>292,396</u>

During the period, the charity received a grant of £12,714 restricted for the purchase of a security system. In accordance with the terms of the grant and with reference to section 2.12 of the SORP. The trustees have agreed the restrictions have been met upon the purchase of the asset and as such have treated the asset as unrestricted. Therefore, £12,714 has been released from restricted funds and transferred to the general unrestricted funds in the period.

**Purpose of Restricted Funds**

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

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

**Appendices to the Statement of Financial Activities  
for the period from 1 August 2024 to 31 August 2025**

*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 period from 1 August 2024 to 31 August 2025

	General Fund £	Full Cost Recovery £	SFA PCC £	Grants & Others £	Petroc £	PRSS £	2025 Total £	2024 Total £
<b><i>Income and endowments from:</i></b>								
Donations and legacies	-	-	-	-	-	-	-	-
Other trading activities	240	1,620	-	-	-	-	1,860	3,300
Investment Income	8,320	-	3	-	-	-	8,323	16,990
Charitable activities	19,621	98,042	405,942	7,412		312,629	843,646	906,867
<b>Total Income</b>	<b>28,181</b>	<b>99,662</b>	<b>405,945</b>	<b>7,412</b>	<b>-</b>	<b>312,629</b>	<b>853,829</b>	<b>927,157</b>
<b><i>Expenditure on:</i></b>								
Charitable activities	89,120	53,882	503,766	-	715	321,897	969,380	960,629
Other	-	-	2,072	-		-	2,072	1,878
<b>Total resources expended</b>	<b>89,120</b>	<b>53,882</b>	<b>505,838</b>	<b>-</b>	<b>715</b>	<b>321,897</b>	<b>971,452</b>	<b>962,507</b>
<b>Net Incoming Resources by activity</b>	<b>(60,939)</b>	<b>45,780</b>	<b>(99,893)</b>	<b>7,412</b>	<b>(715)</b>	<b>(9,268)</b>	<b>(117,623)</b>	<b>(35,350)</b>

## Open Doors International Language School

### Appendix 2

#### Analysis of Total Support Costs by Activity for the period from 1 August 2024 to 31 August 2025

	General Fund	Full Cost Recovery	SFA PCC	Grants & Others	Petroc	PRSS	2025 Total	2024 Total
Nature of support costs	£	£	£	£	£	£	£	£
Staff costs	47,058	52,634	328,380	-	-	296,904	724,976	726,811
Direct teaching costs	13,150	1,248	36,915	-	-	2,102	53,415	76,263
Conference & entertaining	-	-	3,158	-	-	-	3,158	1,209
Training	-	-	3,552	-	-	-	3,552	3,059
Professional fees	8,386	-	14,388	-	-	1,500	24,274	9,872
Marketing	110	-	1,219	-	-	-	1,329	1,200
Premises costs	-	-	58,352	-	-	17,732	76,084	62,837
Office costs	2,828	-	57,737	-	-	3,638	64,203	70,119
Depreciation	17,588	-	-	-	715	21	18,324	9,199
Bank charges	-	-	65	-	-	-	65	60
Other	-	-	2,072	-	-	-	2,072	1,878
<b>Total support costs analysed by activity</b>	<b>89,120</b>	<b>53,882</b>	<b>505,838</b>	<b>-</b>	<b>715</b>	<b>321,897</b>	<b>971,452</b>	<b>962,507</b>

### Appendix 3

#### Analysis of charitable expenditure by activity for the period from 1 August 2024 to 31 August 2025

	General Fund	Full Cost Recovery	SFA PCC	Grants & Others	Petroc	PRSS	2025 Total	2024 Total
Nature of charitable expenditure	£	£	£	£	£	£	£	£
Activities undertaken directly	68,704	53,882	387,612	-	-	300,506	810,704	818,414
Support costs of charitable activities	20,416	-	118,226	-	715	21,391	160,748	144,093
<b>Total charitable expenditure analysed by activity</b>	<b>89,120</b>	<b>53,882</b>	<b>505,838</b>	<b>-</b>	<b>715</b>	<b>321,897</b>	<b>971,452</b>	<b>962,507</b>

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

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the period from 1 August 2024 to 31 August 2025**

**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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b>Incoming Resources</b>				
<b>Activities for generating funds</b>				
Rental Income	1,860	-	1,860	3,300
<b>Total of Other Trading Activities</b>	<b>1,860</b>	<b>-</b>	<b>1,860</b>	<b>3,300</b>
<b>Investment Income</b>				
Bank deposit interest received	8,323	-	8,323	16,990
<b>Total Investment Income</b>	<b>8,323</b>	<b>-</b>	<b>8,323</b>	<b>16,990</b>
<b>Income from charitable activities</b>				
SFA contract and Multiply	400,752	-	400,752	382,255
Teacher Training - Full cost recovery	7,050	-	7,050	17,700
Full cost recovery Other	12,065	56	12,121	12,539
PRSS	-	265,119	265,119	264,662
PRSS - Additional Funding for Crèche	-	29,740	29,740	-
Community Recovery Fund	-	20,126	20,126	-
Plymouth Marjon University	35,000	-	35,000	46,602
Cornwall Council	50,128	-	50,128	3,240
Petroc	-	-	-	(1,795)
Refugee Transitions Outcomes Fund	-	-	-	123,578
Devon Community Foundation	-	5,000	5,000	-
Miscellaneous income	3,991	-	3,991	58,086
IELTS	5,625	-	5,625	-
South Hams District Council	8,994	-	8,994	-
<b>Total Incoming resources from charitable activities</b>	<b>523,605</b>	<b>320,041</b>	<b>843,646</b>	<b>906,867</b>
<b>Total Income</b>	<b>533,788</b>	<b>320,041</b>	<b>853,829</b>	<b>927,157</b>
<b>Charitable expenditure</b>				
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Gross wages and salaries - charitable activities	388,006	268,749	656,755	665,438
Employers' NI - Charitable activities	34,736	24,038	58,774	50,956
Pension contributions charitable employees	5,330	4,117	9,447	10,417
	<b>428,072</b>	<b>296,904</b>	<b>724,976</b>	<b>726,811</b>

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the period from 1 August 2024 to 31 August 2025**

**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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
<b><i>Management and administration costs in support of charitable activities</i></b>				
<b><i>Indirect employee costs</i></b>				
Training and welfare	3,552	-	3,552	2,909
Recruitment expenses	-	-	-	150
	<b>3,552</b>	<b>-</b>	<b>3,552</b>	<b>3,059</b>
<b><i>Premises Costs</i></b>				
Rent payable	35,104	8,932	44,036	24,450
Rates, water and service charges	4,193	-	4,193	3,304
Insurance	2,703	-	2,703	1,384
Room Hire	-	8,800	8,800	12,710
Light and heat	5,959	-	5,959	12,351
Cleaning	10,393	-	10,393	8,638
Premises repairs and renewals	2,871	-	2,871	-
Refreshments	3,158	-	3,158	1,209
	<b>64,381</b>	<b>17,732</b>	<b>82,113</b>	<b>64,046</b>
<b><i>General administrative expenses:</i></b>				
Telephone and fax	7,978	1,184	9,162	8,580
Postage	298	-	298	-
Stationery and printing	17,635	-	17,635	25,991
Subscriptions	8,296	2,454	10,750	5,930
Hire of equipment	4,519	-	4,519	1,657
Software	16,028	-	16,028	15,582
Bad debts	-	-	-	10,809
Advertising and PR	1,329	-	1,329	1,200
Bank charges	65	-	65	60
Sundry expenses	2,727	-	2,727	1,570
	<b>58,875</b>	<b>3,638</b>	<b>62,513</b>	<b>71,379</b>
<b><i>Professional fees in support of charitable activities</i></b>				
Professional fees	22,774	1,500	24,274	9,872
	<b>22,774</b>	<b>1,500</b>	<b>24,274</b>	<b>9,872</b>

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the period from 1 August 2024 to 31 August 2025**

**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.

	<b>Unrestricted Funds 2025</b>	<b>Restricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Prior Period Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Other support costs</i></b>				
Depreciation of assets	17,587	736	18,323	9,199
External contractors	831	422	1,253	6,530
Direct teaching costs	50,482	1,680	52,162	69,733
	<b>69,114</b>	<b>2,838</b>	<b>71,952</b>	<b>85,462</b>
<b>Total costs</b>	<b>646,768</b>	<b>322,612</b>	<b>969,380</b>	<b>960,629</b>
<b>Total Expended on Charitable Activities</b>	<b>646,768</b>	<b>322,612</b>	<b>969,380</b>	<b>960,629</b>
<b><i>Other costs</i></b>				
Trustees' expenses	344	-	344	306
Independent Examiner's Fees	1,728	-	1,728	1,572
<b>Total Other costs</b>	<b>2,072</b>	<b>-</b>	<b>2,072</b>	<b>1,878</b>
<b><i>Analysis of transfers between funds</i></b>				
Transfer to/(from) unrestricted funds	115,052	-	115,052	(15,835)
Transfer to/(from) restricted funds	-	(12,714)	(12,714)	(6,930)
Transfer to/(from) designated funds	(102,338)	-	(102,338)	22,765
	<b>12,714</b>	<b>(12,714)</b>	<b>-</b>	<b>-</b>