

INTERDOCEO

England & Wales · Charity number 1163436

Details

Status Registered

Legal form Charitable company

Company number [09617919](#)

Registered 2015-09-07

Register [View on the Charity Commission register](#)

Contact

Address 1 Princeton Mews
167-169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

Phone +34600498486

Email info@interdoceo.org

Website www.interdoceo.org

Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY (THE "OBJECTS") ARE: 1.1.1 THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN LANGUAGES, LITERATURE, CULTURES, HISTORIES AND PEOPLE IN THE WORLD INCLUDING IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE PROVISION OF GRANTS AND SCHOLARSHIPS TO ENABLE INDIVIDUALS TO LEARN OTHER LANGUAGES AND TO BECOME LANGUAGE TEACHERS; AND 1.1.2 THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE PROVISION OF GRANTS TO ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: Education of the public in languages, literature, cultures, histories and people in the world, but not exclusively, by the provision of grants and scholarships to allow individuals to learn other languages and to become language teachers; and the prevention or relief of poverty anywhere in the world.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Spain
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£856,259	£938,503	£21,517	0
2024-07-31	£869,319	£773,097	£103,761	0
2023-07-31	£893,990	£992,278	£7,539	0
2022-07-31	£960,740	£869,286	£105,827	0
2021-07-31	£1,127,113	£1,141,560	£14,373	0
2020-07-31	£1,071,773	£1,057,797	£28,282	0

Trustees

Name	Role	Appointed
TOMAS DAWID	Chair	2015-06-01
Pablo Hinojo		2026-01-15
Xavier Bosch		2015-06-01

INTERDOCEO

England & Wales - Charity number 1163436

Accounts

Company registration number 09617919 (England and Wales)

Charity registration number 1163436 (England and Wales)

INTERDOCEO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

INTERDOCEO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr X Bosch (Charity Worker) Mr T M Dawid (Director) Mr E Requero (Marketing Consultant)
Charity number	1163436
Company number	09617919
Registered office	1 Princeton Mews 167 - 169 London Road Kingston Upon Thames, Surrey England KT2 6PT
Independent examiner	Mr Alistair I Wem Wem & Co Chartered Accountants & Registered Auditor Savoy House, Savoy Circus, London, W3 7DA

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INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102) " (effective 1 January 2019).

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The principal objects of Interdoceo are:

- a) the advancement of the education of the public in languages, literature, cultures, histories and people in the world including in particular, but not exclusively, by the provision of grants and scholarships to enable individuals to learn other languages and to become language teachers; and
- b) the prevention or relief of poverty anywhere in the world in particular, but not exclusively, by the provision of grants to organisations working to prevent or relieve poverty.

How our activities deliver public benefit

Interdoceo exists to promote multiculturalism and to encourage mutual understanding of languages to achieve a respectful coexistence. The charity promotes language learning and development mainly by providing support to individuals to undertake internship programmes with the objective of training to become a foreign language teacher.

The grants are potentially available to any member of the public who wishes to train to become a foreign language teacher. As such, there is a direct benefit being provided to the public in the support they can receive. There is also an indirect benefit to the public in having more qualified language teachers available to teach foreign languages.

The nature of the work that Interdoceo does means that certain individuals will receive financial support to enable them to become foreign language teachers. However, the support that they receive is incidental to the charity's purpose of advancing education in foreign languages and ensuring that there are a sufficient number of adequately qualified teachers available.

In addition, the donations that the charity could make to other charities established for the relief of poverty (which is a fundamental charitable purpose) would benefit the public.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Strategies for achieving aims and objectives

Criteria followed to select individuals or organisations to receive grants

Interdoceo intends to support students interested in pursuing a career in teaching foreign languages and individuals applying must meet the following criteria:

- be aged 18 or over and have keen interest in language teaching.
- have English, French or German as a first language, or have completed secondary education in any of these languages.
- undergraduate degree or alternative official diploma earned in the four years previous to the start of the grant.

The allocation is conducted on a first-come first-served basis.

In respect of poverty relief grants, Interdoceo will analyse any received requests and will decide periodically which requests it will support, depending on their expected impact and the funds available, if any.

Achievements and performance

Training programmes' content

Accepted candidates receive a full time scholarship that includes:

- A foreign language teacher training certified course delivered by a Spanish University (the Universidad Internacional de Catalunya or the Universidad Francisco de Vitoria): Expert in Advanced Methodologies for English Teachers, Expert in Teaching English as a Foreign Language, Expert in Teaching English as a Foreign Language in Early Childhood, Teaching English as a Foreign Language for School Teachers, and Expert in Teaching English as a Foreign Language in School Environment.
- A 4 to 9 month practical training in a Spanish school under the supervision of a school teacher, as language assistant.
- Health Insurance under the Spanish public health system.
- Financial support during the training programme.

Staff

As Interdoceo is mainly a grant-making charity, there is no need to hire staff at the moment.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Financial review

Review of 2024/2025 academic year activities

During the academic year 2024/25, 96 Spanish schools hosted a total of 143 participants: 94 from the UK, 20 from Ireland and 29 from other nationalities (South Africa, Australia, Canada, Austria, etc).

11 participants (7.69%) left the training programme before it ended for personal reasons, while one of them (0.69%) was expelled due to their lack of participation.

Feedback

Participants are requested to send a report at the end of the program, and the tutor is also required to report on the individual. Both reports indicate the impact of the programme in the participant.

Tutor's reports

1. Ability to adapt to a professional environment and to work with a team
2. Punctuality
3. Observance of the school's rules and compliance with the ethical code of conduct of the education sector
4. Professional relationships with colleagues and the school's administration
5. Planning and organisation of their own
6. Good performance on assigned tasks and activities
7. Ability to build a good rapport with his/her students in an educational manner.
8. Good performance on assigned tasks and activities.
9. Ability to organise and encourage learning situations.
10. Ability to maintain the discipline and keep the students' attention.
11. Ability to express themselves correctly in their mother tongue.
12. Adaptation of their teaching style to the age of their students. Use of the most appropriate tools and teaching methods in each situation
13. Ability to get students involved in their own learning
14. Acceptance of constructive criticism and advice to improve that is offered to them.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Going concern

Participant's report

As part of their report, participants evaluate from 1 (poor) to 5 (excellent) 10 different aspects of the training programme:

Questions:

1. Has the university training you received during your internship been useful for preparing lessons and fulfilling your responsibilities as a Language Assistant?
2. Has the Centre respected the conditions of the role of the Language Assistant as stated in the convenio?
3. Were you able to successfully communicate with your colleagues in the school: teachers, tutors, etc.?
4. Did you receive proper support from your tutor at school and the one at university when you needed assistance?
5. How would you rate your relationship with other members of staff?
6. Have you been able to maintain a good relationship with the students?
7. Have you been able to adapt your teaching style/methods to the ages and needs of the students?
8. Have you been able to maintain a reasonable level of student discipline in the classroom?
9. Have you been comfortable at the school?
10. What is your general evaluation of the program?

The average evaluation scores are as follows:

	<u>Participant's Report</u>	<u>Tutor's Report</u>
No. of reports completed	130	117
Average Score	4.18	4.59
<i>(Previous Year Average Score)</i>	4.13	4.63

We are very pleased to see that both reports are between 4 and 5, which clearly shows the positive impact of the programme in participants.

Reserves policy

Given Interdoceo's social purpose and policy, the creation of long-term investments or reserves is not expected.

A total of 61 non-for-profit entities (Foundations, Associations, schools and others) have funded our programmes, raising a total of £856,259. (1.50% less than the previous academic year).

7.37% of this amount has been given by Linguam Foundation, to cover the gap between raised funds and grant awarding. Linguam Foundation intends to follow this policy until Interdoceo becomes economically independent.

The income of Interdoceo, from whatever source derived, is, and will be, applied solely towards the promotion of its objects. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the member or trustees of Interdoceo.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

Interdoceo outsources responsibility for obtaining information on applicants to a separate company called Meddeas. Meddeas is paid by the schools who agree to host the successful applicants, and not by Interdoceo.

Meddeas is partly owned by a trustee, Tomas Dawid. Of course, if there is a potential conflict of interest in deciding whether to outsource responsibility to Meddeas, this conflict will be managed and there is a quorum of trustees independent from Meddeas to make the decision.

We reiterate that there is no direct payment of money from Interdoceo to Meddeas or from Interdoceo to the trustees.

Governing document

Interdoceo is a company governed by its Memorandum and Articles of Association dated 2 June 2015. It is registered as a charity with the Charity Commission (UK).

Mr X Bosch (Charity Worker)
Mr T M Dawid (Director)
Mr E Requero (Marketing Consultant)

Recruitment and appointment of trustees

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and funds. The first Trustees shall be the subscribers to the Memorandum. Subsequent Trustees shall be appointed, and may be removed, by the Member at any time. The minimum number of Trustees shall be Three but there shall be no maximum number of Trustees that may be appointed.

Elected Trustees:
X Bosch T Dawid
E Requero
Elected Chairman: T Dawid

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Powers of Trustees

The Trustees have the following powers in the administration of the Charity in their capacity as Trustees:

To appoint (and remove) a Chairperson, Secretary, treasurer and other honorary officers from among their number on such terms as they shall think fit;

To invite observers to attend meetings of the Trustees, and to pay their reasonable expenses out of the Charity's funds. For the avoidance of doubt, such observers are not Trustees and shall not count towards the quorum for a meeting;

To delegate any of their functions to committees consisting of two or more individuals appointed by them. The Trustee may:
Impose conditions when delegating. Revoke or alter a delegation.

To delegate the day-to-day management of the affairs of the Charity in accordance with the directions of the Trustees to any person;

To make standing orders consistent with Interdoceo's Articles and the Act to govern proceedings at general meetings;

Proceedings of trustees

The Trustees must hold at least two meetings each year. The Chairperson may at any time, and two Trustees jointly may at any time, call a meeting of the Trustees.

Notice of every meeting shall be sent to each Trustee, specifying the place, day and hour of the meeting and the business to be discussed. A quorum at a meeting of the Trustees is two or fifty per cent of the total number of trustees whichever is the greater, excluding any Conflicted Trustee who has not been authorised to participate in discussions or a vote under Article 5.7 (Articles Interdoceo). A meeting of the Trustees may be held either in person or by suitable Electronic Means agreed by the Trustees in which all participants may communicate with all the other participants simultaneously. The Chairperson or some other Trustee chosen by the Trustees present presides at each meeting. Every issue may be determined by a simple majority of the votes cast at a meeting. Except for the chairperson of the meeting, who has a second or casting vote, every Trustee has one vote on each issue.

Other matters

We continue along the same lines having a balanced budget in which expenses don't exceed revenues. The entire available budget is used to fund our programs, but avoiding all financial risks.

The trustees' report was approved by the Board of Trustees.



Mr T M Dawid (Director)
Trustee

27 January 2026

INTERDOCEO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERDOCEO

I report to the trustees on my examination of the financial statements of Interdoceo (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 ICAEW, 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Mr Alistair Ian Wem BSc FCA
Wem & Co Chartered Accountants
Savoy House
Savoy Circus
London
W3 7DA

Dated: 27 January 2026

INTERDOCEO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	856,259	869,319
Total income		856,259	869,319
Expenditure on:			
Charitable activities	4	938,503	773,097
Total expenditure		938,503	773,097
Net income/(expenditure) and movement in funds		(82,244)	96,222
Reconciliation of funds:			
Fund balances at 1 August 2024		103,761	7,539
Fund balances at 31 July 2025		21,517	103,761

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INTERDOCEO

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		26,617		108,621	
Creditors: amounts falling due within one year	9	<u>(5,100)</u>		<u>(4,860)</u>	
Net current assets			<u>21,517</u>		<u>103,761</u>
Income funds					
General unrestricted funds	10	<u>103,761</u>		<u>7,539</u>	
			<u>21,517</u>		<u>103,761</u>
			<u>21,517</u>		<u>103,761</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 January 2026



Mr T M Dawid (Director)
Trustee

Company Registration No. 09617919

INTERDOCEO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	12		(82,004)		96,582
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(82,004)		96,582
Cash and cash equivalents at beginning of year			108,621		12,039
Cash and cash equivalents at end of year			<u>26,617</u>		<u>108,621</u>

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Interdoceo is a private company limited by guarantee incorporated in England & Wales. The registered office is:

1 Princeton Mews
167 - 169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Taxation

The Charity is exempt from corporation tax on its charitable activities.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations	856,259	869,319

4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Insurance	880	800
Course fees	55,252	46,892
Social Security on Scholarship	9,517	23,942
Grants to individuals	862,375	690,932
Charitable expenditure	59	116
	928,083	762,682
Other Professional fees	5,050	5,295
Audit & Accountancy fee	5,220	4,614
Share of governance costs (see note)	150	506
	938,503	773,097

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Support costs

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Support Costs:		
Other professional fees	5,050	5,295

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	Nil	Nil

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,100	4,860

10 Unrestricted funds

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	103,761	856,259	(938,503)	21,517

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

10 Unrestricted funds

(Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	(101,074)	-	-	(101,074)
General funds	108,613	869,319	(773,097)	204,835
	<u>7,539</u>	<u>869,319</u>	<u>(773,097)</u>	<u>103,761</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

12 Cash (absorbed by)/generated from operations

2025
£

2024
£

(Deficit)/surplus for the year (82,244) 96,222

Movements in working capital:

Increase in creditors 240 360

Cash (absorbed by)/generated from operations (82,004) 96,582

13 Analysis of changes in net funds

The charity had no material debt during the year.

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England & Wales - Charity number 1163436

Accounts

Charity registration number 1163436

Company registration number 09617919 (England and Wales)

INTERDOCEO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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Charity number	1163436
Company number	09617919
Registered office	1 Princeton Mews 167 - 169 London Road Kingston Upon Thames, Surrey England KT2 6PT
Independent examiner	Mr Alistair I Wem Wem & Co Chartered Accountants & Registered Auditor Savoy House, Savoy Circus, London, W3 7DA

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2024

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The principal objects of Interdoceo are:

- a) the advancement of the education of the public in languages, literature, cultures, histories and people in the world including in particular, but not exclusively, by the provision of grants and scholarships to enable individuals to learn other languages and to become language teachers; and
- b) the prevention or relief of poverty anywhere in the world in particular, but not exclusively, by the provision of grants to organisations working to prevent or relieve poverty.

How our activities deliver public benefit

Interdoceo exists to promote multiculturalism and to encourage mutual understanding of languages to achieve a respectful coexistence. The charity promotes language learning and development mainly by providing support to individuals to undertake internship programmes with the objective of training to become a foreign language teacher.

The grants are potentially available to any member of the public who wishes to train to become a foreign language teacher. As such, there is a direct benefit being provided to the public in the support they can receive. There is also an indirect benefit to the public in having more qualified language teachers available to teach foreign languages.

The nature of the work that Interdoceo does means that certain individuals will receive financial support to enable them to become foreign language teachers. However, the support that they receive is incidental to the charity's purpose of advancing education in foreign languages and ensuring that there are a sufficient number of adequately qualified teachers available.

In addition, the donations that the charity could make to other charities established for the relief of poverty (which is a fundamental charitable purpose) would benefit the public.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Strategies for achieving aims and objectives

Criteria followed to select individuals or organisations to receive grants

Interdoceo intends to support students interested in pursuing a career in teaching foreign languages and individuals applying must meet the following criteria:

- be aged 18 or over and have keen interest in language teaching.
- have English, French or German as a first language, or have completed secondary education in any of these languages.
- undergraduate degree or alternative official diploma earned in the four years previous to the start of the grant.

The allocation is conducted on a first-come first-served basis.

In respect of poverty relief grants, Interdoceo will analyse any received requests and will decide periodically which requests it will support, depending on their expected impact and the funds available, if any.

Achievements and performance

Training programmes' content

Accepted candidates receive a full time scholarship that includes:

- A foreign language teacher training certified course delivered by a Spanish University (the Universidad Internacional de Catalunya or the Universidad Francisco de Vitoria): Expert in Advanced Methodologies for English Teachers, Expert in Teaching English as a Foreign Language, Expert in Teaching English as a Foreign Language in Early Childhood, Teaching English as a Foreign Language for School Teachers, and Expert in Teaching English as a Foreign Language in School Environment.
- A 4 to 9 month practical training in a Spanish school under the supervision of a school teacher, as language assistant.
- Health Insurance under the Spanish public health system.
- Financial support during the training programme.

Staff

As Interdoceo is mainly a grant-making charity, there is no need to hire staff at the moment.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2024*

Financial review

Review of 2023/2024 academic year activities

During the academic year 2023/24, 86 Spanish schools hosted a total of 125 participants: 74 from the UK, 12 from Ireland and 39 from other nationalities (South Africa, Australia, Canada, Austria, etc).

11 participants (8.8%) left the training programme before it ended for personal reasons, while two of them (1.6%) were expelled due their lack of participation.

Feedback

Participants are requested to send a report at the end of the program, and the tutor is also required to report on the individual. Both reports indicate the impact of the programme in the participant.

Tutor's reports

1. Ability to adapt to a professional environment and to work with a team
2. Punctuality
3. Observance of the school's rules and compliance with the ethical code of conduct of the education sector
4. Professional relationships with colleagues and the school's administration
5. Planning and organisation of their own
6. Good performance on assigned tasks and activities
7. Ability to build a good rapport with his/her students in an educational manner.
8. Good performance on assigned tasks and activities.
9. Ability to organise and encourage learning situations.
10. Ability to maintain the discipline and keep the students' attention.
11. Ability to express themselves correctly in their mother tongue.
12. Adaptation of their teaching style to the age of their students. Use of the most appropriate tools and teaching methods in each situation
13. Ability to get students involved in their own learning
14. Acceptance of constructive criticism

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Going concern

Participant's report

As part of their report, participants evaluate from 1 (poor) to 5 (excellent) 10 different aspects of the training programme:

Questions:

1. Has the university training you received during your internship been useful for preparing lessons and fulfilling your responsibilities as a Language Assistant?
2. Has the Centre respected the conditions of the role of the Language Assistant as stated in the convenio?
3. Were you able to successfully communicate with your colleagues in the school: teachers, tutors, etc.?
4. Did you receive proper support from your tutor at school and the one at university when you needed assistance?
5. How would you rate your relationship with other members of staff?
6. Have you been able to maintain a good relationship with the students?
7. Have you been able to adapt your teaching style/methods to the ages and needs of the students?
8. Have you been able to maintain a reasonable level of student discipline in the classroom?
9. Have you been comfortable at the school?
10. What is your general evaluation of the program?

The average evaluation scores are as follows:

	<u>Participant's Report</u>	<u>Tutor's Report</u>
No. of reports completed	113	112
Average Score	4.13	4.63
<i>(Previous Year Average Score)</i>	4.35	4.23

We are very pleased to see that both reports are between 4 and 5, which clearly shows the positive impact of the programme in participants.

Reserves policy

Given Interdoceo's social purpose and policy, the creation of long-term investments or reserves is not expected.

A total of 79 non-for-profit entities (Foundations, Associations, schools and others) have funded our programmes, raising a total of £869,319 (2.51% less than the previous academic year).

The income of Interdoceo, from whatever source derived, is, and will be, applied solely towards the promotion of its objects. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the member or trustees of Interdoceo.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2024*

Structure, governance and management

Interdoceo outsources responsibility for obtaining information on applicants to a separate company called Meddeas. Meddeas is paid by the schools who agree to host the successful applicants, and not by Interdoceo.

Meddeas is partly owned by a trustee, Tomas Dawid. Of course, if there is a potential conflict of interest in deciding whether to outsource responsibility to Meddeas, this conflict will be managed and there is a quorum of trustees independent from Meddeas to make the decision.

We reiterate that there is no direct payment of money from Interdoceo to Meddeas or from Interdoceo to the trustees.

Governing document

Interdoceo is a company governed by its Memorandum and Articles of Association dated 2 June 2015. It is registered as a charity with the Charity Commission (UK).

Mr X Bosch (Charity Worker)

Mr T M Dawid (Director)

Mr E Requero (Marketing Consultant)

Recruitment and appointment of trustees

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and funds. The first Trustees shall be the subscribers to the Memorandum. Subsequent Trustees shall be appointed, and may be removed, by the Member at any time. The minimum number of Trustees shall be three but there shall be no maximum number of Trustees that may be appointed.

Elected Trustees:

X Bosch

T Dawid

E Requero

Elected Chairman: T Dawid

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Powers of Trustees

The Trustees have the following powers in the administration of the Charity in their capacity as Trustees:

To appoint (and remove) a Chairperson, Secretary, treasurer and other honorary officers from among their number on such terms as they shall think fit;

To invite observers to attend meetings of the Trustees, and to pay their reasonable expenses out of the Charity's funds. For the avoidance of doubt, such observers are not Trustees and shall not count towards the quorum for a meeting;

To delegate any of their functions to committees consisting of two or more individuals appointed by them. The Trustee may:

Impose conditions when delegating.

Revoke or alter a delegation.

To delegate the day-to-day management of the affairs of the Charity in accordance with the directions of the Trustees to any person;

To make standing orders consistent with Interdoceo's Articles and the Act to govern proceedings at general meetings;

Proceedings of trustees

The Trustees must hold at least two meetings each year. The Chairperson may at any time, and two Trustees jointly may at any time, call a meeting of the Trustees.

Notice of every meeting shall be sent to each Trustee, specifying the place, day and hour of the meeting and the business to be discussed. A quorum at a meeting of the Trustees is two or fifty per cent of the total number of trustees whichever is the greater, excluding any Conflicted Trustee who has not been authorised to participate in discussions or a vote under Article 5.7 (Articles Interdoceo). A meeting of the Trustees may be held either in person or by suitable Electronic Means agreed by the Trustees in which all participants may communicate with all the other participants simultaneously. The Chairperson or some other Trustee chosen by the Trustees present presides at each meeting. Every issue may be determined by a simple majority of the votes cast at a meeting. Except for the chairperson of the meeting, who has a second or casting vote, every Trustee has one vote on each issue.

Other matters

We continue along the same lines having a balanced budget in which expenses don't exceed revenues. The entire available budget is used to fund our programs, but avoiding all financial risks.

The trustees' report was approved by the Board of Trustees.

The logo for Interdoceo, featuring the word "Interdoceo" in a blue, stylized font with a blue line graphic above it.

Mr T M Dawid (Director)
Trustee

Date: March 21st 2025

INTERDOCEO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERDOCEO

I report to the trustees on my examination of the financial statements of Interdoceo (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

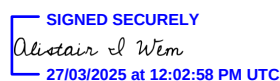
Independent examiner's statement

Since the charity'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 ICAEW, which is one of the listed bodies.

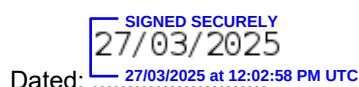
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

 SIGNED SECURELY
Alistair I Wem
27/03/2025 at 12:02:58 PM UTC

Mr Alistair Ian Wem BSc FCA
Wem & Co Chartered Accountants
Savoy House
Savoy Circus
London
W3 7DA

 SIGNED SECURELY
27/03/2025
Dated: 27/03/2025 at 12:02:58 PM UTC

INTERDOCEO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	869,319	891,155
Other income	4	-	2,835
Total income		869,319	893,990
Expenditure on:			
Charitable activities	5	773,097	992,068
Total expenditure		773,097	992,068
Net income/(expenditure)		96,222	(98,078)
Other recognised gains and losses:			
Other losses	10	-	(210)
Net movement in funds		96,222	(98,288)
Reconciliation of funds:			
Fund balances at 1 August 2023		7,539	105,827
Fund balances at 31 July 2024		103,761	7,539

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INTERDOCEO

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		108,621		12,039	
Creditors: amounts falling due within one year	11	(4,860)		(4,500)	
Net current assets			103,761		7,539
Income funds					
General unrestricted funds	12	103,761		7,539	
			103,761		7,539
			103,761		7,539

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on March 21st 2025

 Interdceo

.....
Mr T M Dawid (Director)
Trustee

Company Registration No. 09617919

INTERDOCEO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	14		96,582		(98,288)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			96,582		(98,288)
Cash and cash equivalents at beginning of year			12,039		110,327
Cash and cash equivalents at end of year			108,621		12,039

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Interdoceo is a private company limited by guarantee incorporated in England & Wales. The registered office is:

1 Princeton Mews
167 - 169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Taxation

The Charity is exempt from corporation tax on its charitable activities.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations	869,319	891,155

4 Other income

	Total	Unrestricted funds
	2024	2023
	£	£
Royalties	-	49
Other income	-	2,786
	-	2,835

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Insurance	800	734
Course fees	46,892	55,871
Social Security on Scholarship	23,942	64,764
Grants to individuals	690,932	860,585
Charitable expenditure	116	-
	762,682	981,954
Other Professional fees	5,295	5,980
Audit & Accountancy fee	4,614	4,134
Share of governance costs (see note)	506	-
	773,097	992,068

6 Support costs

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Support Costs:		
Other professional fees	5,295	5,980

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	Nil	Nil

There were no employees whose annual remuneration was more than £60,000.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

8 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Other gains and losses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	-	210

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	4,860	4,500

12 Unrestricted funds

The income funds of the charity are all unrestricted funds as noted below:

	Balance at 1 August 2023 £	Incoming resources £	Movement in funds Resources expended £	Balance at 31 July 2024 £
General funds	7,539	872,975	(776,753)	103,761
	7,539	893,990	(776,753)	103,761

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

14	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	96,222	(98,078)
	Adjustments for:		
	Foreign exchange differences	-	(210)
	Movements in working capital:		
	Increase in creditors	360	-
	Cash generated from/(absorbed by) operations	<u>96,582</u>	<u>(98,288)</u>

15 Analysis of changes in net funds

The charity had no material debt during the year.

INTERDOCEO

England & Wales - Charity number 1163436

Accounts

Charity registration number 1163436

Company registration number 09617919 (England and Wales)

INTERDOCEO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

INTERDOCEO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr X Bosch (Charity Worker) Mr T M Dawid (Director) Ms Ana Munoz (Trustee)
Charity number	1163436
Company number	09617919
Registered office	1 Princeton Mews 167 - 169 London Road Kingston Upon Thames, Surrey England KT2 6PT
Independent examiner	Mr Alistair I Wern Wern & Co Chartered Accountants & Registered Auditor Savoy House, Savoy Circus, London, W3 7DA

INTERDOCEO

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INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The principal objects of Interdoceo are:

- a) the advancement of the education of the public in languages, literature, cultures, histories and people in the world including in particular, but not exclusively, by the provision of grants and scholarships to enable individuals to learn other languages and to become language teachers; and
- b) the prevention or relief of poverty anywhere in the world in particular, but not exclusively, by the provision of grants to organisations working to prevent or relieve poverty.

How our activities deliver public benefit

Interdoceo exists to promote multiculturalism and to encourage mutual understanding of languages to achieve a respectful coexistence. The charity promotes language learning and development mainly by providing support to individuals to undertake internship programmes with the objective of training to become a foreign language teacher.

The grants are potentially available to any member of the public who wishes to train to become a foreign language teacher. As such, there is a direct benefit being provided to the public in the support they can receive. There is also an indirect benefit to the public in having more qualified language teachers available to teach foreign languages.

The nature of the work that Interdoceo does means that certain individuals will receive financial support to enable them to become foreign language teachers. However, the support that they receive is incidental to the charity's purpose of advancing education in foreign languages and ensuring that there are a sufficient number of adequately qualified teachers available.

In addition, the donations that the charity could make to other charities established for the relief of poverty (which is a fundamental charitable purpose) would benefit the public.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Strategies for achieving aims and objectives

Criteria followed to select individuals or organisations to receive grants

Interdoceo intends to support students interested in pursuing a career in teaching foreign languages and individuals applying must meet the following criteria:

- be aged 18 or over and have keen interest in language teaching.
- have English, French or German as a first language, or have completed secondary education in any of these languages.
- undergraduate degree or alternative official diploma earned in the four years previous to the start of the grant.

The allocation is conducted on a first-come first-served basis.

In respect of poverty relief grants, Interdoceo will analyse any received requests and will decide periodically which requests it will support, depending on their expected impact and the funds available, if any.

Criteria used for assessing success

Achievements and performance

Significant activities and achievements against objectives

Training programmes' content

Accepted candidates receive a full time scholarship that includes:

- A foreign language teacher training certified course delivered by the University International de Catalunya: Expert in Bilingual Education, Advanced Methodologies for English Teachers or Teaching English as a Foreign Language.
- A 4 to 9 month practical training in a Spanish school under the supervision of a school teacher, as language assistant.
- Health Insurance under the Spanish public health system.
- Financial support during the training programme.

Staff

As Interdoceo is mainly a grant-making charity, there is no need to hire staff at the moment.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Financial review

Review of 2022/2023 academic year activities

During the academic year 2022/23, 102 Spanish schools hosted a total of 143 participants: 89 from the UK, 18 from Ireland and 36 from other nationalities (South Africa, Australia, Canada, Austria, etc).

9 participants (6.29%) left the training programme before it ended for personal reasons, while none of them were expelled due their lack of participation.

Feedback

Participants are requested to send a report at the end of the program, and the tutor is also required to report on the individual. Both reports indicate the impact of the programme in the participant.

Tutor's reports

1. Ability to adapt to a professional environment and to work with a team
2. Punctuality
3. Observance of the school's rules and compliance with the ethical code of conduct of the education sector
4. Professional relationships with colleagues and the school's administration
5. Planning and organisation of their own
6. Good performance on assigned tasks and activities
7. Ability to build a good rapport with his/her students in an educational manner.
8. Good performance on assigned tasks and activities.
9. Ability to organise and encourage learning situations.
10. Ability to maintain the discipline and keep the students' attention.
11. Ability to express themselves correctly in their mother tongue.
12. Adaptation of their teaching style to the age of their students. Use of the most appropriate tools and teaching methods in each situation
13. Ability to get students involved in their own learning
14. Acceptance of constructive criticism and advice to improve that is offered to them.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Going concern

Participant's report

As part of their report, participants evaluate from 1 (poor) to 5 (excellent) 10 different aspects of the training programme:

Questions:

1. Has the university training you received during your internship been useful for preparing lessons and fulfilling your responsibilities as a Language Assistant?
2. Has the Centre respected the conditions of the role of the Language Assistant as stated in the convenio?
3. Were you able to successfully communicate with your colleagues in the school: teachers, tutors, etc.?
4. Did you receive proper support from your tutor at school and the one at university when you needed assistance?
5. How would you rate your relationship with other members of staff?
6. Have you been able to maintain a good relationship with the students?
7. Have you been able to adapt your teaching style/methods to the ages and needs of the students?
8. Have you been able to maintain a reasonable level of student discipline in the classroom?
9. Have you been comfortable at the school?
10. What is your general evaluation of the program?

The average evaluation scores are as follows:

	<u>Participant's Report</u>	<u>Tutor's Report</u>
No. of reports completed	135	134
Average Score	4.35	4.23
(Previous Year Average Score)	4.26	4.66

We are very pleased to see that both reports are between 4 and 5, which clearly shows the positive impact of the programme in participants.

Reserves policy

Given Interdoceo's social purpose and policy, the creation of long-term investments or reserves is not expected.

A total of 81 non-for-profit entities (Foundations, Associations, schools and others) have funded our programmes, raising a total of £891,155. (6.75% less than the previous academic year).

6.32% of this amount has been given by Linguam Foundation, to cover the gap between raised funds and grant awarding. Linguam Foundation intends to follow this policy until Interdoceo becomes economically independent.

The income of Interdoceo, from whatever source derived, is, and will be, applied solely towards the promotion of its objects. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the member or trustees of Interdoceo.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management

Interdoceo outsources responsibility for obtaining information on applicants to a separate company called Meddeas. Meddeas is paid by the schools who agree to host the successful applicants, and not by Interdoceo.

Meddeas is partly owned by a trustee, Tomas Dawid. Of course, if there is a potential conflict of interest in deciding whether to outsource responsibility to Meddeas, this conflict will be managed and there is a quorum of trustees independent from Meddeas to make the decision.

We reiterate that there is no direct payment of money from Interdoceo to Meddeas or from Interdoceo to the trustees.

Governing document

Interdoceo is a company governed by its Memorandum and Articles of Association dated 2 June 2015. It is registered as a charity with the Charity Commission (UK).

Mr X Bosch (Charity Worker)
Mr T M Dawid (Director)
Ms Ana Munoz (Trustee)

Recruitment and appointment of trustees

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and funds. The first Trustees shall be the subscribers to the Memorandum. Subsequent Trustees shall be appointed, and may be removed, by the Member at any time. The minimum number of Trustees shall be Three but there shall be no maximum number of Trustees that may be appointed.

Elected Trustees:

X Bosch

T Dawid

A C Munoz (outgoing)

E Requero (incoming)

Elected Chairman: T Dawid

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Powers of Trustees

The Trustees have the following powers in the administration of the Charity in their capacity as Trustees:

To appoint (and remove) a Chairperson, Secretary, treasurer and other honorary officers from among their number on such terms as they shall think fit;

To invite observers to attend meetings of the Trustees, and to pay their reasonable expenses out of the Charity's funds. For the avoidance of doubt, such observers are not Trustees and shall not count towards the quorum for a meeting;

To delegate any of their functions to committees consisting of two or more individuals appointed by them. The Trustee may:

Impose conditions when delegating.

Revoke or alter a delegation.

To delegate the day-to-day management of the affairs of the Charity in accordance with the directions of the Trustees to any person;

To make standing orders consistent with Interdoceo's Articles and the Act to govern proceedings at general meetings;

Qualifying third party indemnity provisions

Proceedings of trustees

The Trustees must hold at least two meetings each year. The Chairperson may at any time, and two Trustees jointly may at any time, call a meeting of the Trustees.

Notice of every meeting shall be sent to each Trustee, specifying the place, day and hour of the meeting and the business to be discussed. A quorum at a meeting of the Trustees is two or fifty per cent of the total number of trustees whichever is the greater, excluding any Conflicted Trustee who has not been authorised to participate in discussions or a vote under Article 5.7 (Articles Interdoceo). A meeting of the Trustees may be held either in person or by suitable Electronic Means agreed by the Trustees in which all participants may communicate with all the other participants simultaneously. The Chairperson or some other Trustee chosen by the Trustees present presides at each meeting. Every issue may be determined by a simple majority of the votes cast at a meeting. Except for the chairperson of the meeting, who has a second or casting vote, every Trustee has one vote on each issue.

Other matters

We continue along the same lines having a balanced budget in which expenses don't exceed revenues. The entire available budget is used to fund our programs, but avoiding all financial risks.

COVID-19

Immediate response - As COVID hit, a contingency plan was requested as the crisis related to the pandemic hit the UK in early March 2019. It was agreed at that point board meetings will be held remotely for the foreseeable future using digital technology. Straight away we began communication and engagement with our service users remotely through online, digital and phone.

Effect on finances - At July 2023 we had most of our income secured and we are in the fortunate position that our finances have not been adversely affected by the crisis.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

The trustees' report was approved by the Board of Trustees.

.....
Mr T M Dawid (Director)
Trustee

Date: March 26th 2024
.....



Interdoceo

INTERDOCEO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERDOCEO

I report to the trustees on my examination of the financial statements of Interdoceo (the charity) for the year ended 31 July 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

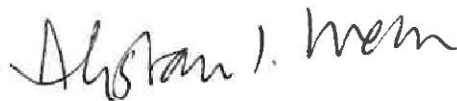
Independent examiner's statement

Since the charity'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 ICAEW, 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mr Alistair Ian Wem BSc FCA
Wem & Co Chartered Accountants
Savoy House
Savoy Circus
London
W3 7DA

Dated: 12/4/2024

INTERDOCEO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	3	891,155	955,655
Other income	4	2,835	5,085
Total income		<u>893,990</u>	<u>960,740</u>
Charitable activities	5	992,068	867,854
Net income/(expenditure)		<u>(98,078)</u>	<u>92,886</u>
Other recognised gains and losses:			
Other losses	10	(210)	(1,432)
Net movement in funds		<u>(98,288)</u>	<u>91,454</u>
Reconciliation of funds:			
Fund balances at 1 August 2022		105,827	14,373
Fund balances at 31 July 2023		<u>7,539</u>	<u>105,827</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INTERDOCEO

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		12,039		110,327	
Creditors: amounts falling due within one year	11	(4,500)		(4,500)	
Net current assets			7,539		105,827
Income funds					
General unrestricted funds	12	7,539		105,827	
			7,539		105,827
			7,539		105,827

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on ~~...March 26th 2024~~


Mr T M Dawid (Director)
Trustee

Company Registration No. 09617919

INTERDOCEO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(98,288)		91,454
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(98,288)		91,454
Cash and cash equivalents at beginning of year			110,327		18,873
Cash and cash equivalents at end of year			12,039		110,327

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

Interdoceo is a private company limited by guarantee incorporated in England & Wales. The registered office is:

1 Princeton Mews
167 - 169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Taxation

The Charity is exempt from corporation tax on its charitable activities.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations	891,155	955,655

4 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Royalties	49	-
Other income	2,786	5,085
	2,835	5,085

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Insurance	734	683
Course fees	55,871	53,620
Social Security on Scholarship	64,764	52,945
Grants to individuals	860,585	751,600
	<u>981,954</u>	<u>858,848</u>
Other Professional fees	5,980	4,506
Audit & Accountancy fee	4,134	4,500
	<u>992,068</u>	<u>867,854</u>

6 Support costs

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Support Costs:		
Other professional fees	5,980	4,506
	<u>5,980</u>	<u>4,506</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Other gains and losses

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) upon:		
Foreign exchange	210	1,432

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,500	4,500

12 Unrestricted funds

The income funds of the charity are all unrestricted funds as noted below:

	Balance at 1 August 2022 £	Incoming resources £	Movement in funds Resources expended £	Balance at 31 July 2023 £
General funds	105,827	893,990	(992,278)	7,539
	105,827	893,990	(992,278)	7,539

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

14 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(98,078)	92,886
Adjustments for:		
Foreign exchange differences	(210)	(1,432)
Cash (absorbed by)/generated from operations	(98,288)	91,454

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 JULY 2023***

15 Analysis of changes in net funds

The charity had no material debt during the year.

INTERDOCEO

England & Wales - Charity number 1163436

Accounts

Charity registration number 1163436

Company registration number 09617919 (England and Wales)

INTERDOCEO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

INTERDOCEO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr X Bosch (Charity Worker) Mr T M Dawid (Director) Ms Ana Munoz (Trustee)
Charity number	1163436
Company number	09617919
Registered office	1 Princeton Mews 167 - 169 London Road Kingston Upon Thames, Surrey England KT2 6PT
Independent examiner	WEM & Co Chartered Accountants & Registered Auditor Savoy House, Savoy Circus London, W3 7DA

INTERDOCEO

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Statement of cash flows	10
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INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The principal objects of Interdoceo are:

- a) the advancement of the education of the public in languages, literature, cultures, histories and people in the world including in particular, but not exclusively, by the provision of grants and scholarships to enable individuals to learn other languages and to become language teachers; and
- b) the prevention or relief of poverty anywhere in the world in particular, but not exclusively, by the provision of grants to organisations working to prevent or relieve poverty.

How our activities deliver public benefit

Interdoceo exists to promote multiculturalism and to encourage mutual understanding of languages to achieve a respectful coexistence. The charity promotes language learning and development mainly by providing support to individuals to undertake internship programmes with the objective of training to become a foreign language teacher.

The grants are potentially available to any member of the public who wishes to train to become a foreign language teacher. As such, there is a direct benefit being provided to the public in the support they can receive. There is also an indirect benefit to the public in having more qualified language teachers available to teach foreign languages.

The nature of the work that Interdoceo does means that certain individuals will receive financial support to enable them to become foreign language teachers. However, the support that they receive is incidental to the charity's purpose of advancing education in foreign languages and ensuring that there are a sufficient number of adequately qualified teachers available.

In addition, the donations that the charity could make to other charities established for the relief of poverty (which is a fundamental charitable purpose) would benefit the public.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JULY 2022**

Criteria followed to select individuals or organisations to receive grants

Interdoceo intends to support students interested in pursuing a career in teaching foreign languages and individuals applying must meet the following criteria:

- be aged 18 or over and have keen interest in language teaching.
- have English, French or German as a first language, or have completed secondary education in any of these languages.
- undergraduate degree or alternative official diploma earned in the four years previous to the start of the grant.

The allocation is conducted on a first-come first-served basis.

In respect of poverty relief grants, Interdoceo will analyse any received requests and will decide periodically which requests it will support, depending on their expected impact and the funds available, if any.

Achievements and performance

Training programmes' content

Accepted candidates receive a full time scholarship that includes:

- A foreign language teacher training certified course delivered by the University International de Catalunya: Expert in Bilingual Education, Advanced Methodologies for English Teachers or Teaching English as a Foreign Language.
- A 4 to 9 month practical training in a Spanish school under the supervision of a school teacher, as language assistant.
- Health Insurance under the Spanish public health system.
- Financial support during the training programme.

Staff

As Interdoceo is mainly a grant-making charity, there is no need to hire staff at the moment.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JULY 2022**

Financial review

Review of 2020/2021 academic year activities

During the academic year 2020/21, 100 Spanish schools hosted a total of 157 participants: 105 from the UK, 14 from Ireland and 38 from other nationalities (South Africa, Australia, Canada, Austria, etc).

14 participants (8.92%) left the training programme before it ended for personal reasons, while none of them were expelled due their lack of participation.

Feedback

Participants are requested to send a report at the end of the program, and the tutor is also required to report on the individual. Both reports indicate the impact of the programme in the participant.

Tutor's reports

1. Ability to adapt to a professional environment and to work with a team
2. Observance of the school's rules and compliance with the ethical code of conduct of the education sector
3. Professional relationships with colleagues and the school's administration
4. Planning and organisation of their own
5. Good performance on assigned tasks and activities
6. Ability to build a good rapport with his/her students in an educational manner.
7. Good performance on assigned tasks and activities.
8. Ability to organise and encourage learning situations.
9. Ability to maintain the discipline and keep the students' attention.
10. Ability to express themselves correctly in their mother tongue.
11. Adaptation of their teaching style to the age of their students. Use of the most appropriate tools and teaching methods in each situation
12. Ability to get students involved in their own learning
13. Acceptance of constructive criticism and advice to improve that is offered to them.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Participant's report

As part of their report, participants evaluate from 1 (poor) to 5 (excellent) 10 different aspects of the training programme:

Questions:

1. Has the online training you received during your internship been useful for preparing lessons and fulfilling your responsibilities as a Language Assistant?
2. Has the Centre respected the conditions of the role of the Language Assistant as stated in the convenio?
3. Were you able to successfully communicate with your colleagues in the school: teachers, tutors, etc.?
4. Did you receive proper support from the tutor and from the school when you needed assistance?
5. How would you rate your relationship with other members of staff?
6. Have you been able to maintain a good relationship with the students?
7. Have you been able to adapt your teaching style/methods to the ages and needs of the students?
8. Have you been able to maintain a reasonable level of student discipline in the classroom?
9. Have you been comfortable at the school?
10. What is your general evaluation of the program?

The average evaluation scores are as follows:

	<u>Participant's Report</u>	<u>Tutor's Report</u>
No. of reports completed	143	143
Average Score	4.26	4.66
<i>(Previous year average score)</i>	4.18	4.61

We are very pleased to see that both reports are between 4 and 5, which clearly shows the positive impact of the programme in participants.

Given Interdoceo's social purpose and policy, the creation of long-term investments or reserves is not expected.

A total of 81 non-for-profit entities (Foundations, Associations, schools and others) have funded our programmes, raising a total of £1,103,406. (3.01% more than the previous academic year).

14.69% of this amount has been given by Linguam Foundation, to cover the gap between raised funds and grant awarding. Linguam Foundation intends to follow this policy until Interdoceo becomes economically independent.

The income of Interdoceo, from whatever source derived, is, and will be, applied solely towards the promotion of its objects. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the member or trustees of Interdoceo.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

Structure, governance and management

Interdoceo outsources responsibility for obtaining information on applicants to a separate company called Meddeas. Meddeas is paid by the schools who agree to host the successful applicants, and not by Interdoceo.

Meddeas is partly owned by a trustee, Tomas Dawid. Of course, if there is a potential conflict of interest in deciding whether to outsource responsibility to Meddeas, this conflict will be managed and there is a quorum of trustees independent from Meddeas to make the decision.

We reiterate that there is no direct payment of money from Interdoceo to Meddeas or from Interdoceo to the trustees.

Governing document

Interdoceo is a company governed by its Memorandum and Articles of Association dated 2 June 2015. It is registered as a charity with the Charity Commission (UK).

Mr X Bosch (Charity Worker)

Mr T M Dawid (Director)

Ms Ana Munoz (Trustee)

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and funds. The first Trustees shall be the subscribers to the Memorandum. Subsequent Trustees shall be appointed, and may be removed, by the Member at any time. The minimum number of Trustees shall be Three but there shall be no maximum number of Trustees that may be appointed.

Elected Trustees:

X Bosch

T Dawid

A C Munoz

Elected Chairman: T Dawid

Qualifying third party indemnity provisions

Proceedings of trustees

The Trustees must hold at least two meetings each year. The Chairperson may at any time, and two Trustees jointly may at any time, call a meeting of the Trustees.

Notice of every meeting shall be sent to each Trustee, specifying the place, day and hour of the meeting and the business to be discussed. A quorum at a meeting of the Trustees is two or fifty per cent of the total number of trustees whichever is the greater, excluding any Conflicted Trustee who has not been authorised to participate in discussions or a vote under Article 5.7 (Articles Interdoceo). A meeting of the Trustees may be held either in person or by suitable Electronic Means agreed by the Trustees in which all participants may communicate with all the other participants simultaneously. The Chairperson or some other Trustee chosen by the Trustees present presides at each meeting. Every issue may be determined by a simple majority of the votes cast at a meeting. Except for the chairperson of the meeting, who has a second or casting vote, every Trustee has one vote on each issue.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Powers of Trustees

The Trustees have the following powers in the administration of the Charity in their capacity as Trustees:

To appoint (and remove) a Chairperson, Secretary, treasurer and other honorary officers from among their number on such terms as they shall think fit;

To invite observers to attend meetings of the Trustees, and to pay their reasonable expenses out of the Charity's funds. For the avoidance of doubt, such observers are not Trustees and shall not count towards the quorum for a meeting;

To delegate any of their functions to committees consisting of two or more individuals appointed by them. The Trustee may:

Impose conditions when delegating.

Revoke or alter a delegation.

To delegate the day-to-day management of the affairs of the Charity in accordance with the directions of the Trustees to any person;

To make standing orders consistent with Interdoceo's Articles and the Act to govern proceedings at general meetings;

We continue along the same lines having a balanced budget in which expenses don't exceed revenues. The entire available budget is used to fund our programs, but avoiding all financial risks.

COVID-19

Immediate response - As COVID hit, a contingency plan was requested as the crisis related to the pandemic hit the UK in early March 2019. It was agreed at that point board meetings will be held remotely for the foreseeable future using digital technology. Straight away we began communication and engagement with our service users remotely through online, digital and phone.

Effect on finances - At July 2021 we had most of our income secured and we are in the fortunate position that our finances have not been adversely affected by the crisis.

The trustees' report was approved by the Board of Trustees.



Mr T M Dawid (Director)
Trustee

20 March 2023

INTERDOCEO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERDOCEO

I report to the trustees on my examination of the financial statements of Interdoceo (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

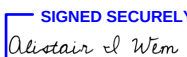
Independent examiner's statement

Since the charity'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 ICAEW, 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

 SIGNED SECURELY
Alistair I Wem
04/04/2023 at 12:09:51 PM UTC

Mr Alistair Ian Wem BSc FCA
Wem & Co Chartered Accountants
Institute of Chartered Accountants in England & Wales
Savoy House
Savoy Circus
London
W3 7DA

Dated: 20 March 2023

INTERDOCEO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income and endowments from:</u>			
Donations and legacies	3	955,655	1,103,406
Other income	4	5,085	23,707
Total income		<u>960,740</u>	<u>1,127,113</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>867,854</u>	<u>1,141,560</u>
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		92,886	(14,447)
Other recognised gains and losses			
Other gains or losses	9	(1,432)	538
Net movement in funds		<u>91,454</u>	<u>(13,909)</u>
Fund balances at 1 August 2021		<u>14,373</u>	<u>28,282</u>
Fund balances at 31 July 2022		<u><u>105,827</u></u>	<u><u>14,373</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INTERDOCEO

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		110,327		18,873	
Creditors: amounts falling due within one year	10	<u>(4,500)</u>		<u>(4,500)</u>	
Net current assets			<u>105,827</u>		<u>14,373</u>
Income funds					
General unrestricted funds	11	<u>105,827</u>		<u>14,373</u>	
			<u>105,827</u>		<u>14,373</u>
			<u>105,827</u>		<u>14,373</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 March 2023



Mr T M Dawid (Director)
Trustee

Company Registration No. 09617919

INTERDOCEO

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	13		91,454		(19,046)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			91,454		(19,046)
Cash and cash equivalents at beginning of year			18,873		37,919
Cash and cash equivalents at end of year			110,327		18,873

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Interdoceo is a private company limited by guarantee incorporated in England & Wales. The registered office is:

1 Princeton Mews
167 - 169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Taxation

The Charity is exempt from corporation tax on its charitable activities.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations	955,655	1,103,406

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	5,085	23,707

5 Charitable activities

	Charitable Expenditure 2022	Charitable Expenditure 2021
	£	£
Insurance	683	693
Course fees	53,620	69,898
Social Security on Scholarship	52,945	62,511
Grants to individuals	751,600	997,530
	858,848	1,130,632
Other Professional fees	4,506	6,428
Audit & Accountancy fee	4,500	4,500
	867,854	1,141,560

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

6 Support costs

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Support Costs:		
Other professional fees	4,506	6,428

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Other gains or losses

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Foreign exchange gains	1,432	(538)

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	4,500	4,500

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

11 Unrestricted funds

The income funds of the charity include the which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 August 2022 £	Resources expended £	Balance at 1 August 2021 £	Movement in funds		Balance at 31 July 2022 £
				Incoming resources £	Resources expended £	
General funds	28,282	(1,141,380)	14,373	960,740	(869,286)	105,827
	<u>28,282</u>	<u>(1,141,380)</u>	<u>14,373</u>	<u>960,740</u>	<u>(869,286)</u>	<u>105,827</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

13 Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	92,886	(14,447)
Adjustments for:		
Foreign exchange differences	(1,432)	538
Movements in working capital:		
(Decrease) in creditors	-	(5,137)
Cash generated from/(absorbed by) operations	<u>91,454</u>	<u>(19,046)</u>

14 Analysis of changes in net funds

The charity had no debt during the year.

INTERDOCEO

England & Wales - Charity number 1163436

Accounts

Charity registration number 1163436

Company registration number 09617919 (England and Wales)

**INTERDOCEO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

INTERDOCEO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr X Bosch (Charity Worker) Mr T M Dawid (Director) Ms Ana Munoz (Trustee)
Charity number	1163436
Company number	09617919
Registered office	1 Princeton Mews 167 - 169 London Road Kingston Upon Thames, Surrey England KT2 6PT
Auditor	F L Walker & Company Limited Chartered Accountants & Registered Auditor 2 Woodside Place Glasgow, G3 7QF

INTERDOCEO

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Statement of cash flows	15
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INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2021

The trustees present their annual report and financial statements for the year ended 31 July 2021.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The principal objects of Interdoceo are:

- a) the advancement of the education of the public in languages, literature, cultures, histories and people in the world including in particular, but not exclusively, by the provision of grants and scholarships to enable individuals to learn other languages and to become language teachers; and
- b) the prevention or relief of poverty anywhere in the world in particular, but not exclusively, by the provision of grants to organisations working to prevent or relieve poverty.

How our activities deliver public benefit

Interdoceo exists to promote multiculturalism and to encourage mutual understanding of languages to achieve a respectful coexistence. The charity promotes language learning and development mainly by providing support to individuals to undertake internship programmes with the objective of training to become a foreign language teacher.

The grants are potentially available to any member of the public who wishes to train to become a foreign language teacher. As such, there is a direct benefit being provided to the public in the support they can receive. There is also an indirect benefit to the public in having more qualified language teachers available to teach foreign languages.

The nature of the work that Interdoceo does means that certain individuals will receive financial support to enable them to become foreign language teachers. However, the support that they receive is incidental to the charity's purpose of advancing education in foreign languages and ensuring that there are a sufficient number of adequately qualified teachers available.

In addition, the donations that the charity could make to other charities established for the relief of poverty (which is a fundamental charitable purpose) would benefit the public.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JULY 2021**

Criteria followed to select individuals or organisations to receive grants

Interdoceo intends to support students interested in pursuing a career in teaching foreign languages and individuals applying must meet the following criteria:

- be aged 18 or over and have keen interest in language teaching.
- have English, French or German as a first language, or have completed secondary education in any of these languages.
- undergraduate degree or alternative official diploma earned in the four years previous to the start of the grant.

The allocation is conducted on a first-come first-served basis.

In respect of poverty relief grants, Interdoceo will analyse any received requests and will decide periodically which requests it will support, depending on their expected impact and the funds available, if any.

Achievements and performance

Training programmes' content

Accepted candidates receive a full time scholarship that includes:

- A foreign language teacher training certified course delivered by the University International de Catalunya: Expert in Bilingual Education, Advanced Methodologies for English Teachers or Teaching English as a Foreign Language.
- A 4 to 9 month practical training in a Spanish school under the supervision of a school teacher, as language assistant.
- Health Insurance under the Spanish public health system.
- Financial support during the training programme.

Staff

As Interdoceo is mainly a grant-making charity, there is no need to hire staff at the moment.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2021*

Financial review

Review of 2020/2021 academic year activities

During the academic year 2020/21, 100 Spanish schools hosted a total of 157 participants: 105 from the UK, 14 from Ireland and 38 from other nationalities (South Africa, Australia, Canada, Austria, etc).

14 participants (8.92%) left the training programme before it ended for personal reasons, while none of them were expelled due their lack of participation.

Feedback

Participants are requested to send a report at the end of the program, and the tutor is also required to report on the individual. Both reports indicate the impact of the programme in the participant.

Tutor's reports

1. Ability to adapt to a professional environment and to work with a team
2. Observance of the school's rules and compliance with the ethical code of conduct of the education sector
3. Professional relationships with colleagues and the school's administration
4. Planning and organisation of their own
5. Good performance on assigned tasks and activities
6. Ability to build a good rapport with his/her students in an educational manner.
7. Good performance on assigned tasks and activities.
8. Ability to organise and encourage learning situations.
9. Ability to maintain the discipline and keep the students' attention.
10. Ability to express themselves correctly in their mother tongue.
11. Adaptation of their teaching style to the age of their students. Use of the most appropriate tools and teaching methods in each situation
12. Ability to get students involved in their own learning
13. Acceptance of constructive criticism and advice to improve that is offered to them.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Participant's report

As part of their report, participants evaluate from 1 (poor) to 5 (excellent) 10 different aspects of the training programme:

Questions:

1. Has the online training you received during your internship been useful for preparing lessons and fulfilling your responsibilities as a Language Assistant?
2. Has the Centre respected the conditions of the role of the Language Assistant as stated in the convenio?
3. Were you able to successfully communicate with your colleagues in the school: teachers, tutors, etc.?
4. Did you receive proper support from the tutor and from the school when you needed assistance?
5. How would you rate your relationship with other members of staff?
6. Have you been able to maintain a good relationship with the students?
7. Have you been able to adapt your teaching style/methods to the ages and needs of the students?
8. Have you been able to maintain a reasonable level of student discipline in the classroom?
9. Have you been comfortable at the school?
10. What is your general evaluation of the program?

The average evaluation scores are as follows:

	<u>Participant's Report</u>	<u>Tutor's Report</u>
No. of reports completed	143	143
Average Score	4.26	4.66
<i>(Previous year average score)</i>	4.18	4.61

We are very pleased to see that both reports are between 4 and 5, which clearly shows the positive impact of the programme in participants.

Given Interdoceo's social purpose and policy, the creation of long-term investments or reserves is not expected.

A total of 81 non-for-profit entities (Foundations, Associations, schools and others) have funded our programmes, raising a total of £1,103,406. (3.01% more than the previous academic year).

14.69% of this amount has been given by Linguam Foundation, to cover the gap between raised funds and grant awarding. Linguam Foundation intends to follow this policy until Interdoceo becomes economically independent.

The income of Interdoceo, from whatever source derived, is, and will be, applied solely towards the promotion of its objects. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the member or trustees of Interdoceo.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Structure, governance and management

Interdoceo outsources responsibility for obtaining information on applicants to a separate company called Meddeas. Meddeas is paid by the schools who agree to host the successful applicants, and not by Interdoceo.

Meddeas is partly owned by a trustee, Tomas Dawid. Of course, if there is a potential conflict of interest in deciding whether to outsource responsibility to Meddeas, this conflict will be managed and there is a quorum of trustees independent from Meddeas to make the decision.

We reiterate that there is no direct payment of money from Interdoceo to Meddeas or from Interdoceo to the trustees.

Governing document

Interdoceo is a company governed by its Memorandum and Articles of Association dated 2 June 2015. It is registered as a charity with the Charity Commission (UK).

Mr X Bosch (Charity Worker)
Mr T M Dawid (Director)
Ms Ana Munoz (Trustee)

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and funds. The first Trustees shall be the subscribers to the Memorandum. Subsequent Trustees shall be appointed, and may be removed, by the Member at any time. The minimum number of Trustees shall be Three but there shall be no maximum number of Trustees that may be appointed.

Elected Trustees:

X Bosch

T Dawid

A C Munoz

Elected Chairman: T Dawid

Qualifying third party indemnity provisions

Proceedings of trustees

The Trustees must hold at least two meetings each year. The Chairperson may at any time, and two Trustees jointly may at any time, call a meeting of the Trustees.

Notice of every meeting shall be sent to each Trustee, specifying the place, day and hour of the meeting and the business to be discussed. A quorum at a meeting of the Trustees is two or fifty per cent of the total number of trustees whichever is the greater, excluding any Conflicted Trustee who has not been authorised to participate in discussions or a vote under Article 5.7 (Articles Interdoceo). A meeting of the Trustees may be held either in person or by suitable Electronic Means agreed by the Trustees in which all participants may communicate with all the other participants simultaneously. The Chairperson or some other Trustee chosen by the Trustees present presides at each meeting. Every issue may be determined by a simple majority of the votes cast at a meeting. Except for the chairperson of the meeting, who has a second or casting vote, every Trustee has one vote on each issue.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Powers of Trustees

The Trustees have the following powers in the administration of the Charity in their capacity as Trustees:

To appoint (and remove) a Chairperson, Secretary, treasurer and other honorary officers from among their number on such terms as they shall think fit;

To invite observers to attend meetings of the Trustees, and to pay their reasonable expenses out of the Charity's funds. For the avoidance of doubt, such observers are not Trustees and shall not count towards the quorum for a meeting;

To delegate any of their functions to committees consisting of two or more individuals appointed by them. The Trustee may:

Impose conditions when delegating.

Revoke or alter a delegation.

To delegate the day-to-day management of the affairs of the Charity in accordance with the directions of the Trustees to any person;

To make standing orders consistent with Interdoceo's Articles and the Act to govern proceedings at general meetings;

We continue along the same lines having a balanced budget in which expenses don't exceed revenues. The entire available budget is used to fund our programs, but avoiding all financial risks.

COVID-19

Immediate response - As COVID hit, a contingency plan was requested as the crisis related to the pandemic hit the UK in early March 2019. It was agreed at that point board meetings will be held remotely for the foreseeable future using digital technology. Straight away we began communication and engagement with our service users remotely through online, digital and phone.

Effect on finances - At July 2021 we had most of our income secured and we are in the fortunate position that our finances have not been adversely affected by the crisis.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Auditor

In accordance with the company's articles, a resolution proposing that F L Walker & Company Ltd be reappointed as auditor of the company will be put at a General Meeting.

INTERDOCEO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

The trustees' report was approved by the Board of Trustees.

Mr T M Dawid (Director)
Trustee



Interdereo

9 May 2022

INTERDOCEO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2021

The trustees, who are also the directors of Interdoceo for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INTERDOCEO

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INTERDOCEO

Opinion

We have audited the financial statements of Interdoceo (the 'charitable company') for the year ended 31 July 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INTERDOCEO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERDOCEO

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of our audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosure of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report
-

INTERDOCEO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERDOCEO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Francis L Walker (Senior Statutory Auditor)
For and behalf of F L Walker & Company Ltd

Chartered Accountants
Statutory Auditor
2 Woodside Place
Glasgow G3 7QF

9 May 2022

INTERDOCEO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERDOCEO

F L Walker & Company Ltd

F L Walker & Company Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INTERDOCEO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	1,103,406	1,071,143
Other income	4	23,707	-
Total income		1,127,113	1,071,143
<u>Expenditure on:</u>			
Charitable activities	5	1,141,560	1,057,796
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(14,447)	13,347
Other recognised gains and losses			
Other gains or losses	9	538	630
Net movement in funds		(13,909)	13,977
Fund balances at 1 August 2020		28,282	14,305
Fund balances at 31 July 2021		14,373	28,282

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INTERDOCEO

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		18,873		37,919	
Creditors: amounts falling due within one year	10	(4,500)		(9,637)	
Net current assets			14,373		28,282
Income funds					
General unrestricted funds	11	14,553		28,282	
			14,373		28,282
			14,373		28,282

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 May 2022

Mr T M Dawid (Director)
Trustee



Company Registration No. 09617919

INTERDOCEO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	13		(19,046)		8,530
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(19,046)		8,530
Cash and cash equivalents at beginning of year			37,919		29,389
Cash and cash equivalents at end of year			<u>18,873</u>		<u>37,919</u>

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Charity information

Interdoceo is a private company limited by guarantee incorporated in England & Wales. The registered office is:

1 Princeton Mews
167 - 169 London Road
Kingston Upon Thames
Surrey
KT2 6PT

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

1.8 Taxation

The Charity is exempt from corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations	1,103,406	1,071,143

4 Other income

	Unrestricted funds	Total
	2021 £	2020 £
Other income	23,707	-

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Insurance	693	680
Course fees	69,898	66,118
Social Security on Scholarship	62,511	61,359
Grants to individuals	997,530	917,676
	<u>1,130,632</u>	<u>1,045,833</u>
Other Professional fees	6,428	7,763
Audit fee	4,500	4,200
	<u>1,141,560</u>	<u>1,057,796</u>

6 Support costs

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Support Costs:		
Other professional fees	6,428	7,763
	<u>6,428</u>	<u>7,763</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

9 Other gains or losses

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Foreign exchange gains	(538)	(630)

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	5,977
Accruals and deferred income	4,500	3,660
	4,500	9,637

11 Unrestricted funds

The income funds of the charity include the which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 August 2020	Incoming resources	Resources expended
	£	£	£
General funds	28,282	1,127,651	(1,141,380)
	28,282	1,127,651	(1,141,380)

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

INTERDOCEO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

13	Cash generated from operations	2021	2020
		£	£
	(Deficit)/surplus for the year	(14,447)	13,347
	Adjustments for:		
	Foreign exchange differences	538	630
	Movements in working capital:		
	(Increase)/decrease in debtors	-	1
	(Decrease) in creditors	(5,137)	(5,448)
	Cash (absorbed by)/generated from operations	<u>(19,046)</u>	<u>8,530</u>
14	Analysis of changes in net funds		
	The charity had no debt during the year.		