

Open Doors International Language School

Report and Accounts

For The Year Ended

31 July 2016

Registered Charity Number  
1092728

Registered Company Number  
04301430



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

**Charity number**  
1092728

**Company registration number**  
04301430

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

**Directors**  
Mr G Van Schalkwyk  
Mr R Dawson  
Mrs C Roberts  
Mr I Smart  
Mr I Buchanan

Chairman

Appointed 2016

**Secretary**  
Mrs C Roberts

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

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

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

#### **Introduction**

The trustees present their report and the financial statements for the year ended 31 July 2016. The trustees, who are also directors of Open Doors International Language School for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Objectives and activities**

The company's objects and principal activities are:

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

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

#### **Structure, governance and management Governing Document**

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

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

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

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

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

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

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

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

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

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

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

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

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

ODILS currently has a Trustee Board which meets quarterly and is responsible for the strategic direction and policy of the charity. At present the Board is taken from a variety of professional backgrounds relevant to the work of the charity. Additional professional advice is sought from qualified experts in their field who attend Board meetings from time to time. The Chief Executive Officer who is also a Trustee has voting rights except where there is conflict of interest.

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

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

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

At a national level the provision of ESOL is key to community integration for Refugees, Asylum Seekers and Migrant Workers and whilst this is recognised by the Government, it is still a battle to ensure that it stays as part of the adult education agenda within the wider education policies. In the last 4 years the Government has reduced the Adult Learning Budget by 1 billion pound, however, with the new Administration since the Brexit vote, there has been a recognition that Adult Learning works, contributes to the economic prosperity of the UK and so there has been an assurance that for at least two years the budget will remain the same. A new threat or opportunity will be the devolution of funding to local commissioners. This has therefore raised a more immediate need to ensure that local commissioners nationally are aware of the social value of Adult Learning and ensure they build Adult Learning into their skills and employability plans.

At a local level, neither Adult Learning to the wider population nor ESOL specifically is seen or recognised as essential to the economic growth of the area. However, ODILS is an active member of various local, regional and national educational networks including being a member of the South West Centre of Excellence for Teacher Training, the Peninsula Community Learning Trust and the Third Sector National Learning Alliance. All these organisations are lobbying both locally and nationally to ensure that Adult Learning and in ODILS case ESOL is considered as part of the wider agenda.

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

Invariably ODILS is the only organisation representing those with English as a second language. We are often called on by both statutory and voluntary community organisations for advice about educational needs, employment issues and social cohesion matters related to Black and Minority Ethnic (BME) groups. ODILS is a member of the Plymouth City Council Asylum Seeker and Refugee Support Group made up of a diverse group of charities, agencies, statutory bodies and businesses that seek to support the Asylum Seeker and Refugee community in Plymouth.

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

The Trustees have referred to the guidance given by the Charity Commission's with regard to public benefit and have used this guidance when reviewing our aims and objectives and in applying our future activities. Open Doors International Language School (ODILS) was specifically set up for Public Benefit. It is a Christian Charity set up by members of Redeemer Church (previously known as Waterfront Church) in Plymouth in 2001 in response to the economic, social and integration needs of newly arrived Refugees and Asylum Seekers. Whilst the percentage of people with a BME background is rising it is still a small number compared to the wider population. The City still has one of the highest incidents of race crime outside London. To facilitate as many people as possible gaining the language skills necessary to integrate, where fees are expected to be paid, ODILS has kept them 80% below market value, and the charity supports the 50% of fees expected from Asylum Seekers. We also supported 141 unfunded Asylum Seekers enrolled during the year, through a joint initiative with the Red Cross and members of the Refugee and Asylum Network language sub group.

#### **Achievements and performance**

##### ***Contracts: Skills Funding Agency***

As in other cities across the UK, there is constant change in the demographics of Plymouth in relation to the number of new arrivals into the city. The city has a large university population, is the 10th largest centre for Asylum Dispersal within the UK seeing a 12% increase in incoming people in 2015/16.

As asylum seekers gain refugee status they are then entitled to the Red Cross Family Reunion service. This has led to more women coming into the charity. The numbers of people accessing the service remains high.

We enrolled a total number of 499 clients over the year with over 92% of those who stayed with us achieving their qualification. This is one of the highest results in the UK for ESOL and our staff have been thanked by the Lead Contractor for their hard work and dedication to improving the teaching and learning.

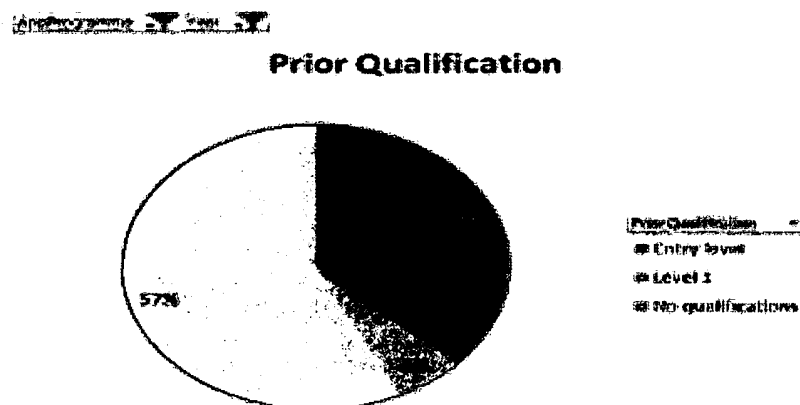
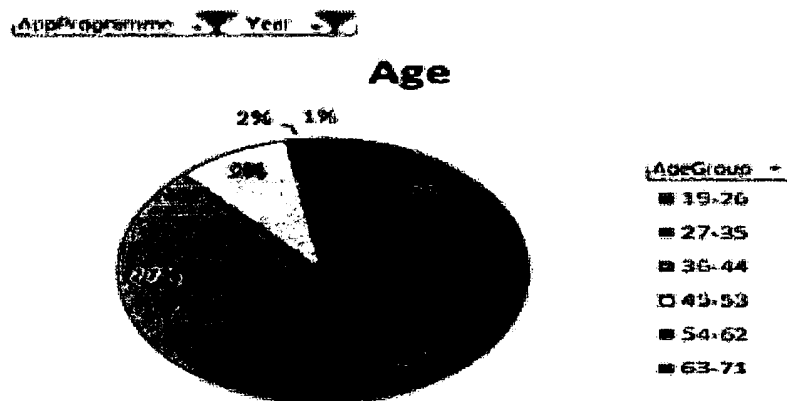
51% were women, 84% were economically not active which includes those unemployed, asylum seekers who are not allowed to work and women with children under the age 7.

Of this number those accessing our service, who are unemployed, has risen once again to 77%. 52% were from the highest areas of deprivation taken from postcodes.

Over 57% came with no prior qualifications including an increasing number who are illiterate in their own language.

## Open Doors International Language School

The report of the trustees for the year ended 31 July 2016



### **Sustainable Future Public Contracts**

We hold two sub contracts through V Learning Net and Plymouth City Council. Both of these contracts are stable in so much as we provide a specialist service and we are achieving outstanding results, however we are still not in a position to project further than one year ahead because of the government cuts within Adult Education. The numbers of students funded through the Skills Funding Agency (SFA) contracts has increased despite the reduction in SFA contract value. We are still continuing to re timetable course lengths and hours to reach as many people as possible, however, we had to start the process of restructuring the organisation to minimise the effect of the continuing cuts to the contracts and look at more ways to build full cost recovery courses and teacher training to offset costs.

This organisation restructure took place between April 2015 and December 2015. We employed an external HR company to ensure that we explored all the avenues and we were able to respect staff through the process. As a result of the re organisation, we reduced the number of Academic Team Leaders from two to one, but we were able to redeploy a member of staff for 6 months to start the work with the new Syrian Families entering the City via the Home Office Vulnerable Persons Scheme. This has led to a Plymouth City Council contract for a further year in 2016/17. The City is looking to re commission the whole of the Refugee services for 4 years from June 2017.

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

The work carried out this year by our Manager has placed us in a good position to work with other organisations to submit a consortium bid.

#### ***Other Funding Opportunities***

##### **Full Cost Recovery Courses**

ODILS has also been able to increase the number of full cost recovery courses and is now working to develop partnerships with local Higher Education institutions to deliver specialist English Language Courses. This increase in full cost recovery business has meant that our turnover has remained steady despite the government funding cuts. Two Higher Education Institutions have signed memorandum of understanding (MOU) with ODILS to provide English language support for their overseas students. They are developing new relationships with China, India and other nations. ODILS went on a joint exploratory visit to Guanxi, China in April and three Universities signed MOU's with the two UK HE Institutions. The aims are to start to receiving students by the summer of 2017. This will generate extra income for ODILS. There are some infrastructure requirements to enable ODILS to capitalise on this funding stream. Grant funding from Lloyds Bank Foundation has enabled us to redesign our web page and on-line learning platform as well as strengthen our HR processes and develop further our volunteer programme which now includes volunteers from University of St Mark and St John, University of Plymouth and potentially Plymouth College of Art.

Over the last 14 years we have worked closely with several charities who are delivering teacher training to different communities. During 2015/16 we were asked by International Training Network if we would be interested in taking over the work they had been delivering. They finally merged with ODILS on July 31st 2016. This means that ODILS now has the basis for more on line learning courses as well as face to face delivery predominantly to churches who are supporting Asylum Seekers and Refugees. Over the next 18 months the plan is to further develop the courses which are currently attracting learners worldwide.

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

##### **Asylum Seekers in the UK for less than 6 months**

ODILS has been able to continue to support Asylum Seekers who are not eligible for funding by working with the British Red Cross Welcome Project offering language classes and ICT. This has been with support from a grant funder. ODILS has also networked with smaller faith based projects e.g. Time Together run by Plymouth Churches and Devon and Cornwall Refugee Support Council. The total number of Asylum Seekers supported for 2015/16 was 141 people. This is an increase from 64 the previous year. ODILS has been able to refer learners on to a lunch time club and find ways to help these people use their time meaningfully.

#### **Subsidised fees**

Over the year ODILS has supported all learners who were eligible for funding by keeping the fees that providers now have to charge as low as possible. The total number of clients who have been unfunded through any other means, but have been able to access ODILS provision was 49.

#### **Job Club and Volunteering**

ODILS Job Club has grown from strength to strength. This year we saw a total of 122 clients. This is partly funded through Community Targeted learning funding via our Lead Contractor On Course South West grant funding and ODILS. The Job Centre recognised the work and have now added us to their supplier framework and we delivered 3 new Digitally Enhance Job Seeking Courses resulting in another funding stream opening up.

The course was also recognised nationally at a DWP event and our DWP Partnership Manager has been invited to London to take part at the event.

Due to the restructure and funding from Lloyds Bank Foundation, we also saw the numbers of volunteers increased, 19 new people have volunteered over the year, 11 of whom were new to volunteering and come from our student base. More importantly 3 of those, 1 Syrian Refugee and 2 from the EU, trained as CertTESOL teachers during July. All of them will be offered work by ODILS in September and are volunteering as well.

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

Redeemer Church provide food boxes called Boxes of Hope and have been instrumental in providing welcome boxes for the newly arrived Syrian Families and those who enter the City through the normal Asylum Process. ODILS has been able to engage students in this process offering another avenue for volunteering.

Through our Volunteers we were also able to take part in an Arts Project run entirely by our students, called the Journey funded through a small community grant called Vital Sparks by Plymouth City Council. We had a total of 22 students who told stories from their home country and then painted the journey of the story, leading to an exhibition within the local community. This has led to a small group now looking for further funds to continue and develop it for the City Mayflower 2020 celebrations.

#### ***Helping Hands Toddler Group and Impact Youth Group***

Helping Hands Toddler Group and Impact Youth Group run by Redeemer Church has been a real boost for the learners. The Toddler Group draws parents from the local area which offers learners with small children the opportunity to make friends, practice their English and gain social support. Many do not have family in Plymouth and can be isolated with a new baby or small children. Redeemer Impact Youth Group again draws children from the locality and several children from the Polish community have taken part, one of whom went away with the group and a Christian youth camp in July. The numbers of students accessing both services has grown by 13%.

#### ***Conclusion.***

As we look forward to 2016/17, the future is still unknown for those of us within the voluntary community sector serving the hardest to reach. Changes within the funding system could be of benefit in that it will become much simpler; however, there is still confusion within the Skills Funding Agency as to where the Voluntary Community Sector sits. Whilst the Government agenda was to bring in the Big Society and keep a vibrant third sector, in truth the funding within education does not reflect that should this continue. During 2015/16 the wider community was directly affected with many very good providers pulling out of delivering on behalf of the Skills Funding Agency leaving a gap of knowledge and skills to reach the hardest groups. There has been a commitment to leave the Adult Education Budget as it is until July 2017. In the meantime, ODILS will continue to serve those most vulnerable in the community, looking for innovative ways to fund those that need it most, whilst re shaping our organisation to reflect the changes in the economic landscape. Building more full cost recovery courses, developing programmes that will enable and empower people to live in, participate in and contribute to the community.

Nonetheless, cuts to the Adult Education Budget, changes within the Skills Funding Agency and their role, we can only praise God that ODILS is able to continue to support the most vulnerable and marginalised in our society. We have been able to build relationships with other faith groups and continue to work towards a community that offers opportunity for everyone. Praise God that we are supported by a dedicated and committed Trustee Board, Management Team, hard working and visionary staff and praise God for another year that we have been able to support nearly 400 people plus their families.

Once again we have been able to attract funding for specific projects leading to greater social cohesion and offering wider support for those accessing this provision.

#### **Financial Review**

##### ***Restricted Funds***

##### ***Trust and Foundations:***

##### ***Lloyds Bank Foundation for England and Wales #smallbutvital - £15,000.***

Funding was given to make the necessary internal organisational changes to enable ODILS to continue to build its delivery and to help sustainability. The money so far has enabled us to develop our volunteer programme, improve HR processes and carry out an internal restructure, capacity build management with training and to review job roles and responsibilities. Create a new website and moodle to help further the full cost recovery for online learning provision and release the CEO to continue to develop new avenues of funding and collaborative opportunities.

## **Open Doors International Language School**

### **The report of the trustees for the year ended 31 July 2016**

#### ***Policies on reserves***

The trustees have set a target level for the designated contingency fund as the equivalent of 3 months' operational expenditure, approximately £90,000, which is considered adequate to enable ODILS to continue its current activities in the event of a significant drop in funding. In light of the current funding instability, the Trustees have also set aside £20,000 of surplus to be held for HR and redundancy and £10,000 to be set aside for the ICT and server upgrade during 2016. The current designated reserve is slightly less than the target level and will be regularly monitored.

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

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

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

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

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

**This report was approved by the board of trustees on 31 December 2016.**



**Mr R Dawson**  
**Director and Trustee**

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

**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year ended 31 July 2016**

I report on the financial statements of the Charity on pages 10 to 25 for the year ended 31 July 2016.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2. to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



**Mr P W Soutter FCCA**

for and on behalf of

**Wills Accountants Ltd**

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

Plymouth

PL6 8LR

The date upon which my opinion is expressed is :-

31 December 2016

**Open Doors International Language School**  
**Statement of Financial Activities**  
**for the year ended 31 July 2016**

|                                                                            |       | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Last Year<br>Total Funds |
|----------------------------------------------------------------------------|-------|-----------------------|---------------------|----------------|--------------------------|
|                                                                            | Notes | 2016<br>£             | 2016<br>£           | 2016<br>£      | 2015<br>£                |
| <b>Incoming resources</b>                                                  |       |                       |                     |                |                          |
| <b><i>Incoming resources from generated funds</i></b>                      |       |                       |                     |                |                          |
| Voluntary Income                                                           |       | 35,970                | -                   | 35,970         | 1,118                    |
| Activities for generating funds                                            |       | 11,710                | -                   | 11,710         | 8,630                    |
| Investment Income                                                          | 3     | 212                   | -                   | 212            | 126                      |
| <b><i>Incoming resources from charitable activities</i></b>                |       | 343,862               | 39,693              | 383,555        | 418,818                  |
| <b>Total incoming resources</b>                                            |       | <b>391,754</b>        | <b>39,693</b>       | <b>431,447</b> | <b>428,692</b>           |
| <b><i>Costs of charitable activities</i></b>                               |       | 401,101               | 17,318              | 418,419        | 389,795                  |
| <b><i>Governance costs</i></b>                                             |       | 1,140                 | -                   | 1,140          | 1,080                    |
| <b>Total resources expended</b>                                            |       | <b>402,241</b>        | <b>17,318</b>       | <b>419,559</b> | <b>390,875</b>           |
| <b>Net incoming resources<br/>before transfers between funds</b>           |       | <b>(10,487)</b>       | <b>22,375</b>       | <b>11,888</b>  | <b>37,817</b>            |
| <b>Gross transfers between funds</b>                                       |       | -                     | -                   | -              | -                        |
| <b>Net incoming resources before<br/>Other recognised gains and losses</b> |       | <b>(10,487)</b>       | <b>22,375</b>       | <b>11,888</b>  | <b>37,817</b>            |
| <b>Other recognised gains and losses</b>                                   |       |                       |                     |                |                          |
| <b>Net movement in funds</b>                                               |       | <b>(10,487)</b>       | <b>22,375</b>       | <b>11,888</b>  | <b>37,817</b>            |
| <b>Reconciliation of funds</b>                                             |       |                       |                     |                |                          |
| <b><i>Total funds brought forward</i></b>                                  | 12    | 142,819               | 30                  | 142,849        | 105,032                  |
| <b>Total Funds carried forward</b>                                         | 12    | <b>132,332</b>        | <b>22,405</b>       | <b>154,737</b> | <b>142,849</b>           |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice (The SORP) and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 15 to 20 form an integral part of these accounts.**

**Open Doors International Language School**  
**Statement of Financial Activities**  
**for the year ended 31 July 2016**

**Income and Expenditure Account as required by the Companies Act**  
**for the year ended 31 July 2016**

|                                                  | Notes | 2016<br>£     | 2015<br>£     |
|--------------------------------------------------|-------|---------------|---------------|
| <b>Turnover</b>                                  |       | 431,235       | 428,566       |
| Direct costs of turnover                         |       | 418,419       | 389,795       |
| <b>Gross surplus</b>                             |       | <u>12,816</u> | <u>38,771</u> |
| Governance costs                                 |       | 1,140         | 1,080         |
| <b>Operating surplus</b>                         |       | <u>11,676</u> | <u>37,691</u> |
| Interest receivable                              | 3     | 212           | 126           |
| <b>Surplus on ordinary activities before tax</b> |       | <u>11,888</u> | <u>37,817</u> |
| <b>Surplus for the financial year</b>            |       | <u>11,888</u> | <u>37,817</u> |
| Gift Aid Payments                                |       | -             | -             |
| <b>Retained surplus for the financial year</b>   |       | <u>11,888</u> | <u>37,817</u> |

**All activities derive from continuing operations**

**The notes on pages 15 to 20 form an integral part of these accounts.**

**Open Doors International Language School**  
**Statement of Financial Activities**  
**for the year ended 31 July 2016**

**Statement of Total Recognised Gains and Losses**  
**for the year ended 31 July 2016**

|                                                                | 2016          | 2015          |
|----------------------------------------------------------------|---------------|---------------|
| Excess of Expenditure over income before realisation of assets | 11,888        | 37,817        |
| Profit per Profit and Loss account                             | 11,888        | 37,817        |
| Grants for the acquisition of fixed assets                     | -             | -             |
| <b>Net Movement in funds before taxation</b>                   | <b>11,888</b> | <b>37,817</b> |

**Movements in revenue and capital funds**  
**for the year ended 31 July 2016**

| Revenue accumulated funds                    | Unrestricted Funds<br>2016<br>£ | Restricted Funds<br>2016<br>£ | Total Funds<br>2016<br>£ | Last year<br>Total Funds<br>2015<br>£ |
|----------------------------------------------|---------------------------------|-------------------------------|--------------------------|---------------------------------------|
| Accumulated funds brought forward            | 22,819                          | 30                            | 22,849                   | 15,032                                |
| Recognised gains and losses before transfers | (10,487)                        | 22,375                        | 11,888                   | 37,817                                |
| Dividend payments made                       | -                               | -                             | -                        | -                                     |
|                                              | 12,332                          | 22,405                        | 34,737                   | 52,849                                |
| Transfers (to)/from designated funds         | -                               | -                             | -                        | (30,000)                              |
| <b>Closing revenue accumulated funds</b>     | <b>12,332</b>                   | <b>22,405</b>                 | <b>34,737</b>            | <b>22,849</b>                         |

| Designated revenue funds                        | Total Funds<br>2016<br>£ | Last year<br>Total Funds<br>2015<br>£ |
|-------------------------------------------------|--------------------------|---------------------------------------|
| At 1 August                                     | 120,000                  | 90,000                                |
| Transfer (to)/from revenue accumulated funds    | -                        | 30,000                                |
| Transfers (to)/from revaluation reserve         | -                        | -                                     |
| Transfer (to)/from designated fixed asset funds | -                        | -                                     |
| At 31 July                                      | 120,000                  | 120,000                               |

The purposes for which the designated funds have been established are described in the notes to the accounts

| Summary of funds          | Designated Funds<br>2016 | Unrestricted Funds<br>2016 | Restricted Funds<br>2016 | Total Funds<br>2016 | Last Year<br>Total Funds<br>2015 |
|---------------------------|--------------------------|----------------------------|--------------------------|---------------------|----------------------------------|
| Revenue accumulated funds | -                        | 12,332                     | 22,405                   | 34,737              | 22,849                           |
| Revenue designated funds  | 120,000                  | -                          | -                        | 120,000             | 120,000                          |
| <b>Total funds</b>        | <b>120,000</b>           | <b>12,332</b>              | <b>22,405</b>            | <b>154,737</b>      | <b>142,849</b>                   |

The notes on pages 15 to 20 form an integral part of these accounts.

**Open Doors International Language School**  
**Company Number** 04301430  
**Balance Sheet**  
**as at 31 July 2016**

|                                                       |    | 2016<br>£ | 2016<br>£ | 2015<br>£ | 2015<br>£ |
|-------------------------------------------------------|----|-----------|-----------|-----------|-----------|
| Intangible assets                                     |    |           | -         |           | -         |
| Tangible assets                                       | 8  |           | 19,236    |           | 2,238     |
| <b>Total fixed assets</b>                             |    |           | 19,236    |           | 2,238     |
| <b>Current assets</b>                                 |    |           |           |           |           |
| Debtors                                               | 9  | 76,374    |           | 107,659   |           |
| Cash at bank and in hand                              |    | 77,654    |           | 53,324    |           |
| <b>Total current assets</b>                           |    | 154,028   |           | 160,983   |           |
| <b>Creditors:-</b>                                    |    |           |           |           |           |
| amounts due within one year                           | 10 | (18,527)  |           | (20,372)  |           |
| <b>Net current assets</b>                             |    |           | 135,501   |           | 140,611   |
| <b>Total assets less current liabilities</b>          |    |           | 154,737   |           | 142,849   |
| <b>Creditors:-</b>                                    |    |           |           |           |           |
| amounts due after more than one year                  |    |           | -         |           | -         |
| <b>Provisions for liabilities and charges</b>         |    |           | -         |           | -         |
| <b>Net assets excluding pension asset / liability</b> |    |           | 154,737   |           | 142,849   |
| <b>Net assets including pension asset / liability</b> |    |           | 154,737   |           | 142,849   |
| <b>The funds of the charity :</b>                     |    |           |           |           |           |
| <b>Unrestricted income funds</b>                      |    |           |           |           |           |
| Unrestricted revenue accumulated funds                | 12 | 12,332    |           | 22,819    |           |
| Designated revenue funds                              | 12 | 120,000   |           | 120,000   |           |
| <b>Unrestricted capital funds</b>                     |    |           |           |           |           |
| Designated fixed asset funds                          |    | -         |           | -         |           |
| <b>Total unrestricted funds</b>                       |    |           | 132,332   |           | 142,819   |
| <b>Restricted revenue funds</b>                       |    |           |           |           |           |
| Restricted revenue accumulated funds                  | 12 | 22,405    |           | 30        |           |
| <b>Restricted fixed asset funds</b>                   |    |           |           |           |           |
| <b>Total restricted funds</b>                         |    |           | 22,405    |           | 30        |
| <b>Total charity funds</b>                            |    |           | 154,737   |           | 142,849   |

The directors are satisfied that for the year ended on 31 July 2016 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 9.

**Open Doors International Language School**

**Company Number**

**04301430**

**Balance Sheet**

**as at 31 July 2016**

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).



**Mr R Dawson**

**Trustee**

**Approved by the board of trustees on 31 December 2016**

**The notes on pages 15 to 20 form an integral part of these accounts.**

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

**1 Accounting policies**

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

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

***Accounting convention***

The charity constitutes a public benefit entity as defined by FRSSE. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRSSE), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The charity adopted SORP (FRSSE) in the current year and an explanation of how transition to SORP (FRSSE) has affected the reported financial position and performance is given.

***Cash Flow Statement***

The charity is taking advantage of the disclosure exemptions within FRSSE to dispense with the requirement to prepare a cash flow statement.

***Incoming Resources***

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

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

***Investment Income***

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

***Deferred income***

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

***Recognition of liabilities***

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

**Open Doors International Language School  
Notes to the Accounts  
for the year ended 31 July 2016**

***Resources Expended***

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

- Costs of generating funds comprise the costs associated with the delivery and management of ESOL from two buildings.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- Charitable giving: As a charity ODILS are proud that, when funds allow, they bless other charities. Such donations are shown under "Charitable Giving" within these accounts.

***Fixed assets and depreciation***

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

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

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

***Funds structure policy***

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

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

|   |                                                           |                |                |               |              |
|---|-----------------------------------------------------------|----------------|----------------|---------------|--------------|
| 2 | Surplus for the financial year                            | 2016           | 2015           |               |              |
|   |                                                           | £              | £              |               |              |
|   | This is stated after crediting :-                         |                |                |               |              |
|   | Depreciation of owned fixed assets                        | 4,920          | 1,837          |               |              |
|   | Pension costs                                             | 1,200          | 1,200          |               |              |
|   | Independent Examiner's Fees                               | 1,140          | 1,080          |               |              |
| 3 | Investment Income                                         | 2016           | 2015           |               |              |
|   |                                                           | £              | £              |               |              |
|   | Bank deposit interest received                            | 212            | 126            |               |              |
|   |                                                           | <u>212</u>     | <u>126</u>     |               |              |
| 4 | Deferred Incoming Resources & Reserves - Designated funds |                |                |               |              |
|   |                                                           | Opening        | Released       | Received      | Deferred     |
|   |                                                           | Deferrals      | from prior     | less released | at year end  |
|   |                                                           |                | years          | in year       |              |
|   |                                                           | £              | £              | £             | £            |
|   | Fees paid in advance                                      | 550            | -              | 4,181         | 4,731        |
|   | Plymouth City Council                                     | 4,750          | -              | (4,750)       | -            |
|   | Total                                                     | <u>5,300</u>   | <u>-</u>       | <u>(569)</u>  | <u>4,731</u> |
|   |                                                           |                |                | 2016          | 2015         |
|   |                                                           |                |                | £             | £            |
|   | These deferrals are included in creditors                 |                |                | <u>4,731</u>  | <u>5,300</u> |
| 5 | Deferred Incoming Resources & Reserves- Restricted funds  |                |                |               |              |
|   |                                                           | Opening        | Released       | Received      | Deferred     |
|   |                                                           | Deferrals      | from prior     | less released | at year end  |
|   |                                                           |                | years          | in year       |              |
|   |                                                           | £              | £              | £             | £            |
|   | Lloyds Foundation                                         | -              | -              | -             | -            |
|   | Trusts and Foundations                                    | -              | -              | -             | -            |
|   | Total                                                     | <u>-</u>       | <u>-</u>       | <u>-</u>      | <u>-</u>     |
|   |                                                           |                |                | 2016          | 2015         |
|   |                                                           |                |                | £             | £            |
|   | These deferrals are included in creditors                 |                |                | <u>-</u>      | <u>-</u>     |
| 6 | Staff Costs and Emoluments                                | 2016           | 2015           |               |              |
|   |                                                           | £              | £              |               |              |
|   | Gross Salaries                                            | 261,528        | 260,777        |               |              |
|   | Employer's National Insurance                             | 14,189         | 15,153         |               |              |
|   | Pension Contributions.                                    | 1,200          | 1,200          |               |              |
|   |                                                           | <u>276,917</u> | <u>277,130</u> |               |              |

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

| <b>Numbers of full time employees or full time equivalents</b> | <b>2016</b> | <b>2015</b> |
|----------------------------------------------------------------|-------------|-------------|
| ESOL Teaching                                                  | 15.0        | 14.0        |
| Teacher Training                                               | 1.5         | 1.5         |
| Administration & support staff                                 | 2.5         | 1.5         |
| Management                                                     | 2.0         | 2.0         |
|                                                                | <u>21</u>   | <u>19</u>   |

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

**7 Remuneration of trustees and persons connected with trustees**

|                                                                          | <b>2016</b>   | <b>2015</b>   |
|--------------------------------------------------------------------------|---------------|---------------|
|                                                                          | <b>£</b>      | <b>£</b>      |
| <b>Remuneration payable to trustees or connected persons</b>             |               |               |
| Mrs C Roberts                                                            | 34,415        | 34,226        |
| <b>Total remuneration</b>                                                | <u>34,415</u> | <u>34,226</u> |
| <b>Employer's National Insurance contributions on above remuneration</b> |               |               |
|                                                                          | <u>3,630</u>  | <u>3,625</u>  |

Trustees' expenses reimbursed in the year £952 (2015: £1,228).

**8 Tangible functional fixed assets**

|                                                           | <b>ICT<br/>Equipment<br/>£</b> | <b>Leasehold<br/>Improvement<br/>£</b> | <b>Office<br/>Equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------------------------------|--------------------------------|----------------------------------------|-----------------------------------|--------------------|
| <b>Asset cost, valuation or revalued amount</b>           |                                |                                        |                                   |                    |
| At 1 August 2015                                          | 30,703                         | 69,171                                 | 29,803                            | 129,677            |
| Additions                                                 | -                              | -                                      | 21,918                            | 21,918             |
| Disposals                                                 | -                              | -                                      | -                                 | -                  |
| Surplus on revaluation                                    | -                              | -                                      | -                                 | -                  |
| At 31 July 2016                                           | <u>30,703</u>                  | <u>69,171</u>                          | <u>51,721</u>                     | <u>151,595</u>     |
| <b>Accumulated depreciation and impairment provisions</b> |                                |                                        |                                   |                    |
| At 1 August 2015                                          | 30,703                         | 69,171                                 | 27,565                            | 127,439            |
| Eliminated on disposals                                   | -                              | -                                      | -                                 | -                  |
| Depreciation on revaluation                               | -                              | -                                      | -                                 | -                  |
| Charge for the year                                       | -                              | -                                      | 4,920                             | 4,920              |
| At 31 July 2016                                           | <u>30,703</u>                  | <u>69,171</u>                          | <u>32,485</u>                     | <u>132,359</u>     |
| <b>Net book value</b>                                     |                                |                                        |                                   |                    |
| At 31 July 2016                                           | <u>-</u>                       | <u>-</u>                               | <u>19,236</u>                     | <u>19,236</u>      |
| At 31 July 2015                                           | <u>-</u>                       | <u>-</u>                               | <u>2,238</u>                      | <u>2,238</u>       |

**9 Debtors**

|                  | <b>2016</b>   | <b>2015</b>    |
|------------------|---------------|----------------|
|                  | <b>£</b>      | <b>£</b>       |
| Trade debtors    | 6,191         | 8,460          |
| Prepaid expenses | 5,252         | 4,789          |
| Accrued income   | 64,931        | 94,410         |
|                  | <u>76,374</u> | <u>107,659</u> |

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

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

|                                                    | <b>2016</b>   | <b>2015</b>   |
|----------------------------------------------------|---------------|---------------|
|                                                    | <b>£</b>      | <b>£</b>      |
| Trade creditors                                    | 6,173         | 8,525         |
| Accrued expenses                                   | 1,140         | 1,080         |
| PAYE and NI                                        | 6,483         | 5,467         |
| Deferred income and grants in advance (see note 4) | 4,731         | 5,300         |
|                                                    | <u>18,527</u> | <u>20,372</u> |

**11 Analysis of the Net Movement in Funds**

|                                                              | <b>2016</b>     | <b>2015</b>   |
|--------------------------------------------------------------|-----------------|---------------|
|                                                              | <b>£</b>        | <b>£</b>      |
| Net movement in funds from Statement of Financial Activities | 11,888          | 37,817        |
| Net resources applied on functional fixed assets             | (21,918)        | (1,964)       |
| <b>Net movement in funds available for future activities</b> | <u>(10,030)</u> | <u>35,853</u> |

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

| <b>At 31 July 2016</b> | <b>Unrestricted funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total Funds</b> |
|------------------------|---------------------------|-------------------------|-------------------------|--------------------|
|                        | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>           |
| Tangible Fixed Assets  | 19,236                    | -                       | -                       | 19,236             |
| Current Assets         | 11,623                    | 120,000                 | 22,405                  | 154,028            |
| Current Liabilities    | (18,527)                  | -                       | -                       | (18,527)           |
|                        | <u>12,332</u>             | <u>120,000</u>          | <u>22,405</u>           | <u>154,737</u>     |

| <b>At 1 August 2015</b> | <b>Unrestricted funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total Funds</b> |
|-------------------------|---------------------------|-------------------------|-------------------------|--------------------|
|                         | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>           |
| Tangible Fixed Assets   | 2,208                     | -                       | 30                      | 2,238              |
| Current Assets          | 40,983                    | 120,000                 | -                       | 160,983            |
| Current Liabilities     | (20,372)                  | -                       | -                       | (20,372)           |
|                         | <u>22,819</u>             | <u>120,000</u>          | <u>30</u>               | <u>142,849</u>     |

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

|                        | <b>Funds at 2015</b> | <b>Movements in Funds as below</b> | <b>Transfers Between funds</b> | <b>Funds at 2016</b> |
|------------------------|----------------------|------------------------------------|--------------------------------|----------------------|
|                        | <b>£</b>             | <b>£</b>                           | <b>£</b>                       | <b>£</b>             |
| General Unrestricted   | 22,819               | (10,487)                           | -                              | 12,332               |
| Designated Reserves    | 120,000              | -                                  | -                              | 120,000              |
| Transition Fund        | 30                   | (30)                               | -                              | -                    |
| Trusts and Foundations | -                    | 16,532                             | -                              | 16,532               |
| Lloyds Foundation      | -                    | 5,873                              | -                              | 5,873                |
|                        | <u>142,849</u>       | <u>11,888</u>                      | <u>-</u>                       | <u>154,737</u>       |

**Open Doors International Language School**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

**Analysis of movements in funds as shown in the table above**

|                        | <b>Incoming<br/>Resources<br/>£</b> | <b>Outgoing<br/>Resources<br/>£</b> | <b>Gains &amp;<br/>Losses<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| General Unrestricted   | 391,754                             | (402,241)                           | -                                   | (10,487)                           |
| Designated Reserves    |                                     | -                                   | -                                   | -                                  |
| Transition Fund        | -                                   | (30)                                | -                                   | (30)                               |
| Trusts and Foundations | 24,693                              | (8,161)                             | -                                   | 16,532                             |
| Lloyds Foundation      | 15,000                              | (9,127)                             | -                                   | 5,873                              |
|                        | <u>431,447</u>                      | <u>(419,559)</u>                    | <u>-</u>                            | <u>11,888</u>                      |

**13 Company limited by guarantee**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 4 members of the company ( 2015 - 4 members).

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 July 2016**  
**Status of this schedule to the Statement of Financial Activities**

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

|                                                                                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <b>Prior Period<br/>Total Funds</b> |
|--------------------------------------------------------------------------------|-------------------------------|-----------------------------|------------------------|-------------------------------------|
|                                                                                | <b>2016</b>                   | <b>2016</b>                 | <b>2016</b>            | <b>2015</b>                         |
|                                                                                | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>                            |
| <b>Incoming Resources</b>                                                      |                               |                             |                        |                                     |
| <b>Incoming Resources from generated funds</b>                                 |                               |                             |                        |                                     |
| <b>Non government and non public bodies</b>                                    |                               |                             |                        |                                     |
| <b>Incoming resources of a revenue nature - grants, donations and legacies</b> |                               |                             |                        |                                     |
| Donations                                                                      | 25,270                        | -                           | 25,270                 | 1,118                               |
| Donated goods                                                                  | 10,700                        | -                           | 10,700                 | -                                   |
| <b>Total</b>                                                                   | <b>35,970</b>                 | <b>-</b>                    | <b>35,970</b>          | <b>1,118</b>                        |
| <b>Total Grants, Legacies &amp; Donations Received</b>                         | <b>35,970</b>                 | <b>-</b>                    | <b>35,970</b>          | <b>1,118</b>                        |
| <b>Total Voluntary Income</b>                                                  | <b>35,970</b>                 | <b>-</b>                    | <b>35,970</b>          | <b>1,118</b>                        |
| Rental Income                                                                  | 11,710                        | -                           | 11,710                 | 8,630                               |
| <b>Total of activities for generating funds</b>                                | <b>11,710</b>                 | <b>-</b>                    | <b>11,710</b>          | <b>8,630</b>                        |
| <b>Investment Income</b>                                                       |                               |                             |                        |                                     |
| Bank deposit interest received                                                 | 212                           | -                           | 212                    | 126                                 |
| <b>Total Investment Income</b>                                                 | <b>212</b>                    | <b>-</b>                    | <b>212</b>             | <b>126</b>                          |
| <b>Incoming resources from charitable activities</b>                           |                               |                             |                        |                                     |
| V Learning - SFA contract                                                      | 137,965                       |                             | 137,965                | 178,469                             |
| Student fees                                                                   | 36,904                        |                             | 36,904                 | 26,291                              |
| On Course - SFA contract                                                       | 131,496                       |                             | 131,496                | 134,363                             |
| Lloyds TSB Foundation fund                                                     |                               | 15,000                      | 15,000                 | 9,000                               |
| Full cost recovery CertTESOL                                                   | 17,500                        |                             | 17,500                 | 18,993                              |
| Full cost recovery DipTESOL                                                    | 7,586                         |                             | 7,586                  | 5,538                               |
| Full cost recovery PTLLS                                                       |                               |                             | -                      | 800                                 |
| Full cost recovery IELTS                                                       | 2,230                         |                             | 2,230                  | -                                   |
| Full cost recovery Interpreters                                                | 4,362                         |                             | 4,362                  | 3,630                               |
| Full cost recovery China Guangxi arts                                          | 2,000                         |                             | 2,000                  | -                                   |
| Full cost recovery Other                                                       |                               |                             | -                      | 32,537                              |
| Trusts & Foundations                                                           |                               | 24,693                      | 24,693                 | 4,307                               |
| Miscellaneous income                                                           | 3,819                         |                             | 3,819                  | 4,890                               |
| <b>Total Incoming resources from charitable activities</b>                     | <b>343,862</b>                | <b>39,693</b>               | <b>383,555</b>         | <b>418,818</b>                      |
| <b>Total Incoming Resources</b>                                                | <b>391,754</b>                | <b>39,693</b>               | <b>431,447</b>         | <b>428,692</b>                      |

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 July 2016**  
**Status of this schedule to the Statement of Financial Activities**

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

|                                                      | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Prior Period<br>Total Funds |
|------------------------------------------------------|-----------------------|---------------------|----------------|-----------------------------|
|                                                      | 2016                  | 2016                | 2016           | 2015                        |
|                                                      | £                     | £                   | £              | £                           |
| <b>Charitable expenditure</b>                        |                       |                     |                |                             |
| <b><i>Support costs of charitable activities</i></b> |                       |                     |                |                             |
| <b><i>Direct support costs</i></b>                   |                       |                     |                |                             |
| Gross wages and salaries - charitable activities     | 247,654               | 13,874              | 261,528        | 260,777                     |
| Employers' NI - Charitable activities                | 14,028                | 161                 | 14,189         | 15,153                      |
| Pension contributions charitable employees           | 1,200                 | -                   | 1,200          | 1,200                       |
| Travel and Subsistence - Charitable Activities       | 1,969                 | 9                   | 1,978          | 7,838                       |
| Marketing of services                                | -                     | -                   | -              | 828                         |
|                                                      | <b>264,851</b>        | <b>14,044</b>       | <b>278,895</b> | <b>285,796</b>              |
| <b><i>Management and administration costs</i></b>    |                       |                     |                |                             |
| <b><i>in support of charitable activities</i></b>    |                       |                     |                |                             |
| <b><i>Indirect employee costs</i></b>                |                       |                     |                |                             |
| Training and welfare                                 | 724                   | -                   | 724            | 551                         |
| Entertaining                                         | 774                   | -                   | 774            | 279                         |
|                                                      | <b>1,498</b>          | <b>-</b>            | <b>1,498</b>   | <b>830</b>                  |
| <b><i>Premises Costs</i></b>                         |                       |                     |                |                             |
| Rent payable                                         | 23,200                | -                   | 23,200         | 23,200                      |
| Rates, water and service charges                     | 3,746                 | -                   | 3,746          | 3,644                       |
| Insurance                                            | 1,810                 | -                   | 1,810          | 2,192                       |
| Room Hire                                            | 2,610                 | -                   | 2,610          | 2,820                       |
| Light and heat                                       | 5,678                 | -                   | 5,678          | 6,664                       |
| Cleaning                                             | 13,771                | -                   | 13,771         | 6,979                       |
| Premises repairs and renewals                        | 5,232                 | -                   | 5,232          | 2,844                       |
| Refreshments                                         | 1,098                 | 9                   | 1,107          | 1,344                       |
| Alarm maintainance                                   | 210                   | -                   | 210            | 407                         |
|                                                      | <b>57,355</b>         | <b>9</b>            | <b>57,364</b>  | <b>50,094</b>               |

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 July 2016**  
**Status of this schedule to the Statement of Financial Activities**

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

|                                                                                                                                               | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <b>Prior Period<br/>Total Funds</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------|------------------------|-------------------------------------|
|                                                                                                                                               | <b>2016</b>                   | <b>2016</b>                 | <b>2016</b>            | <b>2015</b>                         |
|                                                                                                                                               | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>                            |
| <b>General administrative expenses:</b>                                                                                                       |                               |                             |                        |                                     |
| Telephone and fax                                                                                                                             | 2,387                         | 2,233                       | 4,620                  | 2,047                               |
| Postage                                                                                                                                       | 180                           | 7                           | 187                    | 240                                 |
| Stationery and printing                                                                                                                       | 11,574                        | -                           | 11,574                 | 10,714                              |
| Subscriptions                                                                                                                                 | 962                           | -                           | 962                    | 1,121                               |
| Hire of equipment                                                                                                                             | 20                            | -                           | 20                     | 207                                 |
| Software                                                                                                                                      | 9,092                         | 989                         | 10,081                 | 4,185                               |
| Bad debts                                                                                                                                     | 138                           | -                           | 138                    | 50                                  |
| Health and safety costs                                                                                                                       | 173                           | -                           | 173                    | 297                                 |
| Bank charges                                                                                                                                  | 360                           | 6                           | 366                    | 158                                 |
| Sundry expenses                                                                                                                               | 2,126                         | -                           | 2,126                  | 521                                 |
|                                                                                                                                               | <b>27,012</b>                 | <b>3,235</b>                | <b>30,247</b>          | <b>19,540</b>                       |
| <b>Professional fees in support of charitable activities</b>                                                                                  |                               |                             |                        |                                     |
| Professional fees                                                                                                                             | 10,087                        | -                           | 10,087                 | 760                                 |
| Bookkeeping fees                                                                                                                              | 13,085                        | -                           | 13,085                 | 11,925                              |
|                                                                                                                                               | <b>23,172</b>                 | <b>-</b>                    | <b>23,172</b>          | <b>12,685</b>                       |
| <b>Other support costs</b>                                                                                                                    |                               |                             |                        |                                     |
| Depreciation of assets used for charitable purposes                                                                                           | 4,890                         | 30                          | 4,920                  | 1,837                               |
| External contractors                                                                                                                          | 4,034                         | -                           | 4,034                  | 101                                 |
| Direct teaching costs                                                                                                                         | 17,145                        | -                           | 17,145                 | 18,730                              |
| Conference expenditure                                                                                                                        | 1,144                         | -                           | 1,144                  | 182                                 |
|                                                                                                                                               | <b>27,213</b>                 | <b>30</b>                   | <b>27,243</b>          | <b>20,850</b>                       |
| <b>Total Support costs</b>                                                                                                                    | <b>401,101</b>                | <b>17,318</b>               | <b>418,419</b>         | <b>389,795</b>                      |
| <b>Total Expended on Charitable Activities</b>                                                                                                | <b>401,101</b>                | <b>17,318</b>               | <b>418,419</b>         | <b>389,795</b>                      |
| <b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b> |                               |                             |                        |                                     |
| <b>Specific governance costs</b>                                                                                                              |                               |                             |                        |                                     |
| Independent Examiner's Fees                                                                                                                   | 1,140                         | -                           | 1,140                  | 1,080                               |
| <b>Total governance costs</b>                                                                                                                 | <b>1,140</b>                  | <b>-</b>                    | <b>1,140</b>           | <b>1,080</b>                        |

**Open Doors International Language School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 July 2016**  
**Status of this schedule to the Statement of Financial Activities**

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

| <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <b>Prior Period<br/>Total Funds</b> |
|-------------------------------|-----------------------------|------------------------|-------------------------------------|
| <b>2016</b>                   | <b>2016</b>                 | <b>2016</b>            | <b>2015</b>                         |
| <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>                            |

**Appendices to the Statement of Financial Activities**  
**for the year ended 31 July 2016**

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

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

## Open Doors International Language School

### Appendix 1

#### Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 July 2016

|                                                      | Admin &<br>Support<br>£ | Full Cost<br>Recovery<br>£ | SFA<br>On Course<br>£ | SFA<br>V Learning<br>£ | Trusts &<br>Foundations<br>£ | 2016<br>Total<br>£ | 2015<br>Total<br>£ |
|------------------------------------------------------|-------------------------|----------------------------|-----------------------|------------------------|------------------------------|--------------------|--------------------|
| <b>Incoming resources from generated funds</b>       |                         |                            |                       |                        |                              |                    |                    |
| Voluntary Income                                     | 35,970                  | -                          | -                     | -                      | -                            | 35,970             | 1,118              |
| Activities for generating funds                      | 11,710                  | -                          | -                     | -                      | -                            | 11,710             | 8,630              |
| Investment Income                                    | 212                     | -                          | -                     | -                      | -                            | 212                | 126                |
| <b>Incoming resources from charitable activities</b> | 32,539                  | 19,922                     | 139,991               | 151,410                | 39,693                       | 383,555            | 418,818            |
| <b>Other Incoming Resources</b>                      | -                       | -                          | -                     | -                      | -                            | -                  | -                  |
| <b>Total Incoming Resources</b>                      | <b>80,431</b>           | <b>19,922</b>              | <b>139,991</b>        | <b>151,410</b>         | <b>39,693</b>                | <b>431,447</b>     | <b>428,692</b>     |
| <b>Costs of generating funds</b>                     |                         |                            |                       |                        |                              |                    |                    |
| Costs of generating voluntary income                 | -                       | -                          | -                     | -                      | -                            | -                  | -                  |
| Fundraising trading - costs of goods and other costs | -                       | -                          | -                     | -                      | -                            | -                  | -                  |
| Investment management costs                          | -                       | -                          | -                     | -                      | -                            | -                  | -                  |
| <b>Costs of charitable activities</b>                | 54,949                  | 52,299                     | 136,607               | 157,276                | 17,288                       | 418,419            | 389,795            |
| <b>Governance costs</b>                              | -                       | 1,140                      | -                     | -                      | -                            | 1,140              | 1,080              |
| <b>Other resources expended</b>                      | -                       | -                          | -                     | -                      | -                            | -                  | -                  |
| <b>Total resources expended</b>                      | <b>54,949</b>           | <b>53,439</b>              | <b>136,607</b>        | <b>157,276</b>         | <b>17,288</b>                | <b>419,559</b>     | <b>390,875</b>     |
| <b>Net Incoming Resources by activity</b>            | <b>25,482</b>           | <b>(33,517)</b>            | <b>3,384</b>          | <b>(5,866)</b>         | <b>22,405</b>                | <b>11,888</b>      | <b>37,817</b>      |

**Open Doors International Language School**

**Appendix 2**

**Analysis of Total Support Costs by Activity  
for the year ended 31 July 2016**

|                                                 | Admin &<br>Support | Full Cost<br>Recovery | SFA<br>On Course | SFA<br>V Learning | Trusts &<br>Foundations | 2016<br>Total  | 2015<br>Total  |
|-------------------------------------------------|--------------------|-----------------------|------------------|-------------------|-------------------------|----------------|----------------|
|                                                 | £                  | £                     | £                | £                 | £                       | £              | £              |
| <b>Nature of support costs</b>                  |                    |                       |                  |                   |                         |                |                |
| Staff costs                                     | 44,043             | 31,167                | 89,079           | 98,593            | 14,035                  | 276,917        | 277,130        |
| Direct teaching costs                           | 3,377              | 4,682                 | 5,355            | 6,990             | -                       | 20,404         | 18,238         |
| Travel & subsistence                            | 96                 | 684                   | 515              | 674               | 9                       | 1,978          | 7,841          |
| Conference & entertaining                       | -                  | -                     | -                | -                 | -                       | -              | 181            |
| Training                                        | -                  | 410                   | 141              | 173               | -                       | 724            | 550            |
| Equipment costs                                 | 200                | 1,542                 | 3,557            | 4,553             | 989                     | 10,841         | 4,470          |
| Professional fees                               | -                  | 2,182                 | 10,046           | 11,906            | -                       | 24,134         | 13,808         |
| Bad debts                                       | 138                | -                     | -                | -                 | -                       | 138            | 50             |
| Marketing                                       | 358                | 847                   | 129              | 167               | -                       | 1,501          | 945            |
| Premises costs                                  | -                  | 8,209                 | 21,306           | 26,151            | -                       | 55,666         | 48,760         |
| Office costs                                    | 1,817              | 2,576                 | 6,479            | 8,069             | 2,255                   | 21,196         | 15,985         |
| Depreciation                                    | 4,920              | -                     | -                | -                 | -                       | 4,920          | 1,837          |
| Bank charges                                    | -                  | -                     | -                | -                 | -                       | -              | -              |
| <b>Total support costs analysed by activity</b> | <b>54,949</b>      | <b>52,299</b>         | <b>136,607</b>   | <b>157,276</b>    | <b>17,288</b>           | <b>418,419</b> | <b>389,795</b> |

|                                                       | 2016<br>£      | 2015<br>£      |
|-------------------------------------------------------|----------------|----------------|
| <b>The above amounts are shown in the accounts as</b> |                |                |
| Support costs for charitable activities               | 418,419        | 389,795        |
|                                                       | <b>418,419</b> | <b>389,795</b> |

The basis of allocation of costs and the methods used are described in note 1 to the accounts

## Open Doors International Language School

### Appendix 3

#### Analysis of charitable expenditure by activity for the year ended 31 July 2016

|                                                          | Admin &<br>Support | Full Cost<br>Recovery | SFA<br>On Course | SFA<br>V Learning | Trusts &<br>Foundations | 2016<br>Total  | 2015<br>Total  |
|----------------------------------------------------------|--------------------|-----------------------|------------------|-------------------|-------------------------|----------------|----------------|
|                                                          | £                  | £                     | £                | £                 | £                       | £              | £              |
| Nature of charitable expenditure                         |                    |                       |                  |                   |                         |                |                |
| Activities undertaken directly                           | 48,212             | 41,514                | 108,822          | 123,056           | 15,033                  | 336,637        | 323,213        |
| Support costs of charitable activities                   | 6,737              | 10,785                | 27,785           | 34,220            | 2,255                   | 81,782         | 66,582         |
| <b>Total charitable expenditure analysed by activity</b> | <b>54,949</b>      | <b>52,299</b>         | <b>136,607</b>   | <b>157,276</b>    | <b>17,288</b>           | <b>418,419</b> | <b>389,795</b> |

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