OPEN DOORS WITH BROTHER ANDREW

England & Wales · Charity number 1125684

Details

Status	Registered
Legal form	Charitable company
Company number	06327802
Registered	2008-09-02
Register	View on the Charity Commission register

Contact

Address	Po Box 6 Witney OX29 6WG
Phone	01993777300
Email	contact@opendoorsuk.org
Website	www.opendoorsuk.org

Activities

Objects: THE COMPANY'S OBJECT IS THE ADVANCEMENT OF THE CHRISTIAN FAITH THROUGHOUT THE WORLD BY VARIOUS MEANS, INCLUDING (BUT WITHOUT LIMITATION);1) THE PRODUCTION AND DISTRIBUTION OF CHRISTIAN MATERIALS IN WRITTEN AND OTHER FORMS;2) THE PROVISION OF PRACTICAL ASSISTANCE TO THOSE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS;3) THE PROVISION OF SUPPORT TO CHRISTIANS WORLD-WIDE;4) THE EDUCATION OF CHRISTIANS AND OTHERS IN RELATION TO THE CIRCUMSTANCES AND NEEDS OF PERSECUTED CHRISTIANS AND OTHERS IN CONDITIONS OF NEED AND WAYS OF PROVIDING PRACTICAL, SPIRITUAL AND FINANCIAL SUPPORT; AND5) SEEKING TO PROTECT AND ADVANCE THE HUMAN RIGHTS OF CHRISTIANS WORLWIDE, INCLUDING CAMPAIGNING ON THEIR BEHALF

Activities: Support persecuted Christians throughout the world through prayer and financial support.

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Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Ireland
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£17,093,596	£16,328,476	£4,571,979	106
2023-12-31	£17,042,457	£16,446,902	£3,781,859	103
2022-12-31	£15,876,568	£15,353,567	£3,199,304	93
2021-12-31	£16,527,707	£16,622,528	£2,589,844	93
2020-12-31	£16,761,021	£15,874,352	£2,684,665	91

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Trustees

Name	Role	Appointed
Andre Francois Holtshausen		2021-09-24
Andrew Cheung		2020-04-14
Anna Averkiou		2015-09-24
Arnold Jeffrey Featherstone		2024-06-20
Benedict Olufemi Falegan		2020-04-14
Carol Emma Thomson		2024-06-20
Dr Elizabeth Mary Craig		2021-09-24
Gareth Huw Bleasdale		2021-09-24
Jonathan Paul Bryson		2017-09-29
Lucy Fiona Wainwright		2024-06-20
MATTHEW ADRIAN FROST		2016-03-17
Sanjay Mahtani		2021-09-24

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OPEN DOORS WITH BROTHER ANDREW

England & Wales - Charity number 1125684

Accounts

Charity Registration No. 1125684
Scottish Charity Registration No. SC043710
Irish Charity Registration No. 20140984

Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

shawgibbs
accountants & business advisers

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Frost	
	Mr J Bryson	
	Mr B O Falegan	
	Mr A Cheung	
	Mr S Mahtani	
	Mr G Bleasdale	
	Mr A F Holtshausen	
	Dr E M Craig	
	Miss A Averkiou	
	Mrs C Thomson	(Appointed 20 June 2024)
	Ms L Wainwright	(Appointed 20 June 2024)
	Mr J Featherstone	(Appointed 20 June 2024)
Charity number	1125684	
Company number	06327802	
Registered office	Telfer House Range Road Witney OX29 0YN	
Auditors	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford OX2 7DY	

OPEN DOORS WITH BROTHER ANDREW

CONTENTS

	Page
Trustees' report	1 - 20
Independent auditor's report	21 - 23
Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Notes to the accounts	27 - 41

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors submit their annual report and the audited financial statements for the year ended 31 December 2024. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard 102 in preparing the annual report and financial statements of the charity.

Table of Contents

1. Section 1: Reporting on Focus & Performance
2. Section 2: Reporting on Requirements
3. Section 3: Statement of Directors' Responsibilities

SECTION 1: REPORTING ON FOCUS & PERFORMANCE

1.1 Introduction from the Board Chair, Andre Holtshausen

Overview of the Year

The past year has been a remarkable testament to the resilience and faith of persecuted Christians worldwide, as well as the unwavering support of our community in the UK and Ireland. In the face of increasing challenges, Open Doors UK & Ireland has continued to strengthen and equip our persecuted brothers and sisters, ensuring they are not forgotten and that they receive the vital support they need.

Our work throughout the year has been shaped by six thematic campaigns, each shining a light on different aspects of persecution. The World Watch List campaign once again set the tone for the year, highlighting the ten most dangerous countries for Christians. Through powerful storytelling, including the account of Ji Ho from North Korea, we mobilised prayer and support to sustain believers through radio broadcasts and provide discipleship resources and emergency relief to sustain refugees fleeing North Korea. The See.Change. campaign continued to elevate the voices of persecuted Christian women, focusing on their unique vulnerabilities and their God-given potential. By sharing stories such as Sara's from Iraq, we raised awareness and provided practical support. Likewise, our focus on the church in India captured both the struggles and the remarkable growth of Christianity in the country. Through testimonies like Pastor Laxman's, who remained steadfast despite persecution, we supported the thriving yet targeted church. Across North Africa and the Gulf, secret believers remain among the most vulnerable. Our Secret Believers campaign shared the courageous story of Khada, a Christian forced into hiding. The campaign provided Bibles, discipleship programmes and livelihood support. In sub-Saharan Africa, the Arise Africa campaign entered its second year, providing urgent relief for displaced Christians and advocating for global awareness of the ongoing violence. At Christmas, we turned our focus to persecuted children, inviting supporters to bring hope to young believers like Rumana in Bangladesh. This campaign will provide food, shelter, education, and discipleship for Christian children.

The power of prayer remains at the heart of our mission. This year, we continued our prayer initiatives, hosting events such as the Westminster Chapel prayer gathering for the World Watch List launch and a collaborative IDOP prayer meeting with partners like CSW and Release International. Our print, digital and video prayer resources continue to equip believers across the UK and Ireland to intercede for the persecuted church.

Our engagement with the UK and Irish church has also deepened. Over 1,200 church speaking engagements and 4,100 church connections through calls and emails resulted in more than 500 new church partnerships. The continued growth of the ONE Church initiative was particularly encouraging, with 91 churches committing to stand alongside their persecuted family.

Advocacy remains a cornerstone of our mission, ensuring that the voices of persecuted Christians are heard at the highest levels. The 2024 World Watch List Parliamentary launch was attended by 101 MPs and included a statement of support from Lord Ahmad. Open Doors contributed to key reports and briefings, including the UN's review of Nigeria's human rights violations and a UK parliamentary report on gender-specific religious persecution. During the General Election, we engaged political candidates with fact sheets outlining our advocacy efforts, reinforcing the need for strong UK leadership on religious freedom.

Despite economic challenges, our fundraising efforts have been met with incredible generosity. Through major gifts, trusts and legacies, the Partnerships team raised £2.99m, ensuring continued support for our global ministry. The growth of our legacy programme, with 94 new files opened this year, underscores the deep commitment of our supporters.

Engaging the next generation remains a priority. Our youth and young adult programmes have reached over 28,000 young people through festivals, events and schools. The Activists course continues to inspire deeper commitment, and social media engagement has flourished, with collaborations exceeding 75,000 video views.

As we look ahead, we remain steadfast in our mission: to connect the UK & Irish church with the most persecuted, serve those facing the greatest opposition, advocate for religious freedom, nurture faith and strengthen our organisational effectiveness. We are deeply grateful for every prayer, donation and act of advocacy from our supporters. Together, we will continue to stand with our persecuted family, equipping them to stand strong in their faith no matter the cost.

1.2 Governing Instrument

Open Doors with Brother Andrew is a charitable company limited by guarantee and is incorporated under its Memorandum and Articles of Association. The charitable company was incorporated on 30 July 2007.

1.3 Management of the Charitable Company

The Directors of the company are also the Trustees of the charitable activities.

The Board of Directors, in consultation with the Chief Executive Officer, Henrietta Blyth, set the strategic direction of the charity, agree financial plans and assess the risk implications. The specific skills and knowledge of Directors are utilised within a Finance sub-committee which reviews, and makes recommendations to, the Board on relevant areas. The Finance sub-committee of the Board also acts as an Audit sub-committee to ensure proper oversight of resources. Operational management of the charity is delegated to the CEO who, together with the Leadership Team, take responsibility for implementing strategy. Salaries for the CEO and President are set by the Trustees; those of other members of the Leadership Team are set by the CEO. Salaries have also been bench-marked against similar-sized charities.

For ease of definition, for the remainder of this report, Open Doors with Brother Andrew will be referred to by its working name 'Open Doors UK and Ireland' ('OD UK&I'). The worldwide ministry of Open Doors will be referred to as 'Open Doors International' ('ODI').

1.4 Recruitment and Appointment of New Directors (Trustees)

Each Director serves for a minimum term of three years. Directors are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Directors is taken into consideration before appointment to ensure that financial, legal, HR, marketing, property, IT and business development skills are all represented. Cultural diversity and wider third sector experience are also factors which the Board considers before appointment of Directors. Directors are recruited by a variety of means which may include involvement as a supporter of the organisation, personal recommendation, advertising in the charity's bi-monthly magazine, on the website and through the Christian media. Prospective candidates are interviewed by the existing Directors in association with the CEO and are selected by nomination and a vote by the Board. All Directors must be fully supportive of the Purpose Statement and Core Values of the organisation.

1.5 Induction and Training of Directors (Trustees)

New Directors are provided with information about the charitable company together with copies of the Charity Commission's booklets for new trustees. Specific times are set aside for training of new and existing Board members. New Directors are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up to date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of Open Doors in the field.

1.6 Risk Management

OD UK&I maintains a Risk Register that identifies the major risks to which the charity is exposed. The Leadership Team regularly reviews the systems and procedures which are in place to manage those risks and reports to the Board of Trustees. The register is reviewed on a quarterly basis by the Board. Key risks identified include loss of income and reputational risk. In addition, emergency action teams are in place to deal with specific issues such as business continuity for buildings and IT, cyber-attacks and media response.

1.7 Fundraising, Data Protection and Safeguarding Policies

OD UK&I has conducted a full review of fundraising, marketing and data protection practice, and safeguarding, and is committed not just to legal compliance but to best practice and ongoing improvements.

The organisation is registered with the statutory body, the Fundraising Regulator, and always seeks to treat supporters and potential supporters in a manner that is respectful, accountable and in keeping with our core values.

1.7.1 Fundraising

At all times we seek:

- To represent the needs of the persecuted church faithfully and accurately, based on credible research and true case studies, within the security constraints placed upon our communications due to the sensitive nature of our field work;
- To raise funds only when we believe the likely income is matched by field needs;
- Never to apply pressure – we have a clear policy not to ask supporters for money over the phone;
- To communicate clearly about how our supporters' money will be used;
- To ensure that all Gift Aid conditions are met before claiming Gift Aid in respect of a donation; and
- To ensure that fundraising practices are up to date with latest guidance from the Fundraising Regulator.

1.7.2 Data protection

We recognise that the personal data of our supporters is valuable and seek to embody best practice in the way we gather, store and use supporters' data:

- We aim to protect the confidentiality of personal information and ensure its security at all times, including when dealing with banks and the postal service;
- We aim to comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls;
- We do not pass on supporters' details to any other charity or other organisations unless necessary, and in such instances, we have a data processing agreement in place;
- We do not purchase prospective supporters' data from third parties; and
- All staff and key volunteers receive data protection training.

1.7.3 Safeguarding

OD UK&I has a full safeguarding policy in place, as well as processes and practices, which are continually reviewed and improved as appropriate. We have the support of external experts in safeguarding to ensure compliance in all areas. We have a named Safeguarding lead and deputy who are fully trained in their roles.

In 2024 we updated our training materials and had all employees and volunteers complete our compulsory training module. Our international colleagues at ODI also introduced a new training module on safeguarding from a global perspective which every member of the team was required to complete. We have embedded safeguarding in our travel processes ensuring alignment with our overall Safeguarding policy. We continually monitor developments in legislative requirements and regularly review our policy to ensure we are compliant with what is required of us as an organisation.

OD UK&I continues to work closely with ODI to ensure appropriate safeguarding standards are in place in all project locations. We have through this work achieved increased visibility and understanding of the work being conducted by ODI to ensure this. Improvements in exchange of information and alignment will continue to be prioritised.

1.8 Monitoring of Regulatory Activity

The OD UK&I Risk & Compliance Officer is responsible for data protection and the Head of Marketing is responsible for keeping up to date with The Code of Fundraising Practice and associated guidelines as well as ensuring all response devices and data capture forms comply with the spirit and letter of data protection guidelines. This includes full compliance with the General Data Protection Regulation, GDPR (25 May 2018).

1.9 Purpose Statement

OD UK&I exists to strengthen and equip Christians living under restriction or facing persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by raising funds to:

- Provide Bibles and Christian resources, leadership training, socio-economic development and advocacy services, and through intercessory prayer;
- Prepare the body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educate and mobilise the body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

1.10 Review of Activities and Future Developments

In planning the activities for the year, the Directors have considered the Charity Commission's guidance on public benefit, in particular the specific guidance for charities for the advancement of religion.

Established in 1970, OD UK&I is part of a global ministry to persecuted Christians worldwide. As an integral part of Open Doors International, it works alongside 27 other associated ministries. This family of ministries works to encourage, educate and mobilise the church in nations with greater freedom in support of persecuted Christians in over 70 countries around the world.

1.11 Main Activities

The charitable activities of OD UK&I comprise generating funds, prayer and action to enable:

- **Provision of Bibles and Christian resources** – Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, digital Bibles and discipleship literature;

- **Training in leadership and discipleship** – Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution;

- **Sustaining lives and supporting livelihoods** – Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster;

- **Raising awareness and encouraging prayer** – Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies;

- **Engaging and mobilising the church** – In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events;

- **Speaking out in advocacy** – Open Doors provides legal support for persecuted believers in the Field, as individuals and as groups. In the UK and Ireland, Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments;

- **Encouraging and releasing the next generation** – Specific attention is given to informing and engaging children, youth and young people in prayerful action with the persecuted church through digital media and printed resources.

The above activities are supported through direct expenditure in the United Kingdom and Ireland and through making grants to the worldwide ministry of ODI for allocation to projects which meet the objectives of the charity.

1.12 Objectives for 2024

The five strategic priorities for the organisation were as follows:

1. Connect the UK&I church with the most persecuted;
2. Serve the most persecuted, resourcing the global church experiencing the most extreme opposition and persecution;
3. Change policy and practice of freedom of religion and belief;
4. Grow faith; and
5. Increase organisational effectiveness and efficiency.

1.13 Review of the Year

1.13.1 Raising Awareness and Encouraging Prayer

Thematic Campaigns

In the reviews below for each Thematic Campaign the funds raised figures represent the monies raised as a result of a campaign rather than being the income raised for a particular fund.

- **World Watch List** – In January 2024 we launched the World Watch List campaign focusing on the top ten countries where following Jesus costs the most. Despite increasing levels of persecution, the World Watch List 2024 demonstrated radical faith and hope in face of such difficulties. The campaign shared the story of Ji Ho, a story based on several true accounts of life in North Korea to protect any specific individuals being identified. £569,964 including gift aid was raised to encourage isolated believers through regular radio broadcasts, provide Bible and discipleship materials and vital food packages to help Christian families survive the winter. Read more about how Open Doors supports Christians facing extreme persecution at opendoorsuk.org/persecution

- **See. Change.** – Our women's campaign was initiated in March 2019 and highlights the vulnerability of Christian women around the world, who face persecution because of both their faith and their gender. The vision of the campaign is to ensure that every woman who is persecuted is seen, valued and empowered to reach her God-given potential. In 2024, we shared the story of Sara from Iraq, explored women's lack of value in some societies and how Open Doors is helping them to understand their value in Christ. We invited supporters to donate to provide persecuted women with biblical literature, help them start small businesses to provide financial security, and to enable Open Doors to train women to know their value in Christ and strengthen others. A total of £456,479 was raised including gift aid. Read more about how Open Doors supports persecuted women at opendoorsuk.org/seechange

- **India** – Throughout May and June our spotlight was on the church in India and we presented a dichotomy. Christians in many parts of India are increasingly vulnerable but at the same time they are victorious because the church is growing. The more it grows, the more it faces opposition. We chose to use this campaign as an opportunity to share a positive message. This was less about keeping a struggling church surviving, but rather we invited supporters to fuel the growth of a church that is alive and growing despite facing intense persecution. We shared the story of Pastor Laxman who was arrested, beaten up and jailed – but remained determined to keep following the vision God gave him to lead his church. The campaign raised £359,512 including gift aid. Read more about how Open Doors supports Christians in India at opendoorsuk.org/india

- **Secret Believers** – Coinciding with the three-year anniversary of the Taliban's takeover in Afghanistan, our July/August thematic campaign sought to highlight the growing vulnerability of secret believers across North Africa and the Gulf. With persecution increasing, many Christians are forced to hide their faith or flee due to threats of violence, discrimination and even death. This campaign shared the story of Khada, who, like many secret believers, made the courageous choice to follow Jesus despite the risks. The campaign aimed to bring hope and practical support to those living in secrecy by focusing on three key areas: Bible distribution, discipleship programmes and livelihood projects. Through these initiatives, Open Doors' local partners continue to strengthen persecuted Christians with spiritual and practical aid, reminding them they are not alone. The campaign raised £251,739 to support secret believers in these ways. Read more about how Open Doors helps secret believers at opendoorsuk.org/act/secret-believers

- **Arise Africa** - Millions of Christians face violent persecution for their faith in sub-Saharan Africa, and yet the world has not noticed. The Arise Africa campaign aims to ensure people are talking about this crisis and September 2024 marked the beginning of the second year. The theme was IDPs and relief, and was brought to life using the compelling story of Pastor Barnabas alongside the strapline 'Stop the Violence. Start the Healing.' His story captured the hearts of UK supporters who responded with huge generosity. In 2024 the campaign raised £412,602 including gift aid and at the time of writing, the petition signatures totalled approximately 16,000. Other initiatives included a month of prayer, Standing Strong events, prayer webinar, the research report being distributed and church speaking events. Read more about Arise Africa campaign at opendoorsuk.org/ariseafrica

- **Children and families at Christmas** – Our theme for the 2024 Christmas campaign was the unique vulnerability of children and young people who are targeted for their age and for their faith – both in the school and in the community. We shared the story of nine-year old Rumana from Bangladesh, and we invited supporters to give the gift of joy to isolated and vulnerable children this Christmas. This would enable local partners to provide practical support in times of crisis such as food assistance and secure shelter. Generous donations would also help fund tuition assistance, training for parents, Sunday schools, Bible/Christian literature distribution, church support and more. The campaign raised £396,311. Read more about how Open Doors supports children at opendoorsuk.org/children-at-christmas

Prayer Engagement

Equipping supporters to pray is a key focus for Open Doors. Prayer is notoriously hard to measure, and the full impact of our supporters' faithful prayers will not be known this side of eternity, but we trust that 'the earnest prayer of a righteous person has great power and produces wonderful results' (James 5:16).

We continue to produce a range of print, digital and audio-visual prayer resources to help supporters and churches to pray regularly for their persecuted family, such as a printed daily prayer diary, weekly emails and a bi-monthly video resource, which provide supporters with up-to-date prayer requests and answers to prayer from the persecuted church. In 2024, this included prayer for topical issues such as the India elections, the political unrest in Bangladesh and Myanmar, and the deepening crisis in the Middle East. We also produced a number of prayer resources for youth, families, churches and individuals, including a children's Prayer Passport and Activity Map, a Youth World Watch List Map, a Silence for the Silenced prayer resource to help churches and small groups pray for Afghanistan, and a month of prayer for Christians facing violence in sub-Saharan Africa.

In addition, we ran a number of prayer events during the year: an online IDOP event in collaboration with the Evangelical Alliance, CSW and Release International; an in-person prayer breakfast to pray for women of the persecuted church; and several prayer webinars on topics such as the World Watch List, persecuted women, the Arise Africa campaign and the children of the persecuted church.

PR and Media Activity

It has been a year of change for the PR and Media Team, and in the midst of this we have been affected by a reduction in the capacity of the team. However, with integration into the larger Strategic Relations team we have been seeing how we can work more closely and one of the first fruits was a training session for regional church reps on utilising the local media – the first fruits including BBC coverage in Jersey and Guernsey.

The team have been working closely with the Arise Africa team, travelling to sub-Saharan Africa three times and helping to coordinate the Arise Africa media campaign. This has resulted in several professionals from around the continent being trained to speak to the media about persecution and providing us with a wonderful resource of spokespeople.

Along with a further weekly Open Doors "devotional slot" with Premier, there have been a number of one-off highlights in national media, including The Sun, The Telegraph, The Express, The Irish Times and Times Radio, where North Korean defector, Timothy Cho, told his story at length on the Fi and Jane afternoon show.

Major Gifts, Trusts and Legacies

Despite a year when fundraising has been suppressed across the sector, our core partners have continued to be supportive and champion the work of the ministry. For income, the highlights of the year have been: (1) the completion of transfer and sale of a London-based property from a long-term major gift giver; and (2) the commitment of a couple large trusts to continue their support. In each case, face-to-face engagements have proven important for retention and building trust. We celebrate that these specific donations helped the Partnerships team raise £2.99m in 2024, which enabled the UK&I office to reach our granting commitment in 2025.

The Partnerships team continues to focus on fostering connection between our supporters and field partners. We held five online prayer events, hosted three trips to the field (Middle East, Horn of Africa and East Asia) and hosted a weekend event for supporters at the Open Doors Netherlands office. All designed to let supporters see behind the curtain and understand the complexities of our fieldwork, to sit and pray with persecuted believers, and to understand what it is to be part of a global church family.

We opened 94 new legacy files in 2024 which is a continued rise from 2023 (82) and 2022 (55). This is an incredible testament to our position in the sector and the commitment of so many individuals to the ministry. However, charities continue to see delays in payouts from the date of issue of Grant of Probate for both pecuniary and residuary legacies, due to a reported backlog at HMCTS. Our manager was only able to close 78 legacy files (down from 87 in 2023 – we currently hold 84 open active legacy files). The total amount of money outstanding on legacies (excluding conditional legacies) is £1,999,738 (94% in residuary gifts and 6% in pecuniary gifts).

The Partnerships team had a focus in 2024 to increase the number of Trust applications. In response our income from trusts increases from £297,471 in 2023 to £603,489 in 2024. This was in part due to when one trust made its year-end gifts, but we continue to pursue partnerships with grant making trusts as we hope to increase our field grant in 2025.

1.13.2 Engaging and Mobilising the Church

In 2024 we focused on developing our relationship with churches and increasing our reach by developing new partnerships with churches and networks. This has seen the Church Engagement Team and the Church Relationship Team working more effectively together to target specific churches to engage and to catalyse greater connection. We have seen encouraging growth in the number of churches giving, acting and praying for our persecuted family around the world. We were £50k short of hitting our target this year, but we have seen year-on-year growth in churches giving (not including the earthquake appeal in 2023). It has also been encouraging to hear reports of how faith has grown through connecting with the persecuted church and we have had the privilege of seeing over 20 people inspired to faith in Jesus on the back of testimonies from the persecuted church. Other highlights include:

- 1,226 speaking engagements in churches and church leader conferences
- 4,189 calls and emails to churches by the Church Engagement Team
- 542 new churches engaged
- 3,177 churches giving, acting and praying
- 91 churches now signed up to ONE Church (our target was 90)
- Event stands at 12 church leader conferences speaking at 5 of them (many of them having over 1,000 leaders present).

1.13.3 Speaking Out in Advocacy

In January 2024 the World Watch List Launch in Parliament, was hosted by the Rt Hon Dame Andrea Leadsom MP with 101 MPs attending. The Minister for Human Rights at the FCDO, Lord Ahmad, also attended and spoke in support of a key report recommendation: on making the FoRB envoy role permanent. Following the launch, Fiona Bruce MP hosted a debate in Parliament specifically on the content of the 2024 World Watch List.

In late January, the UK contributed to Nigeria's Universal Periodic Review at the UN Human Rights Council. One UK recommendation was clearly FoRB-focused (on blasphemy cases), and another raised a key issue in the Arise Africa campaign: on the importance of accountability for civilian deaths. These followed up from an Open Doors campaign the previous year which urged MPs to ask the FCDO to address FoRB concerns in this UPR.

In February, Open Doors was part of a coalition of organisations which released a report on rights violations against Christians in Iran, entitled Faceless Victims, launching it with a briefing in Parliament.

In March, we worked with the APPG on FoRB to profile our gender report at a parliamentary event on FoRB and women. Supporters also wrote to their MPs in support of the Open Doors Place to Worship campaign, highlighting the connection between freedom of religion or belief and the right to peaceful assembly. 75 MPs and Ministers responded.

During the July 2024 General Election, we produced factsheets for candidates on the work of Open Doors. These have now been turned into a resource outlining Open Doors' advocacy work. In the autumn of 2024 Open Doors attended the Conservative, Labour and Liberal Democrat party conferences to highlight our work.

In December 2024, the UK Government appointed David Smith MP as the UK Special Envoy for Freedom of Religion or Belief. Filling this post had been a key Open Doors recommendation to the incoming Labour Government, and Open Doors and others had written to the Prime Minister urging him to make this appointment.

1.13.4 Encouraging and Releasing the Next Generation

Youth

We have a heart to serve the persecuted church and connect young people to them. In 2024 the Youth team focused on maximising our reach in connecting directly with young people and youth workers, creating excellent resources which inspire prayer and action on behalf of the persecuted church, laying foundations for growth in the years to come. Our initial goal for the year was to reach 20,000 young people in a mix of settings, including youth groups, festivals, events and schools. By the end of the year, we had spoken to just under 28,000. We were blessed by the visit of Alexis from Mexico who did a great job in communicating his own persecution story to thousands of young people across six festivals.

2024 was a year of change for the Youth team with our Youth Team Lead going on maternity leave in April. Alongside this we have been able to expand our team in adding a maternity cover and another team member based in Belfast, enabling us to be more effective in our relationships within Northern Ireland and Scotland.

We continue to develop quality resources that effectively communicate Christian persecution and equip youth leaders to connect with the charity. In 2023 we saw 3,745 resources ordered; in 2024 we saw 8,765 – a big increase showing that the materials resonate with the audience. During the summer we partnered with a youth festival to launch our fundraising resource 'Choose to Lose', raising almost 50% over target.

Young Adults

The vision and heart for investing in Young Adults is to see a generation captivated and committed to standing with their persecuted family and supporting the mission of Open Doors for life. With Brother Andrew first responding to the call to serve and strengthen the persecuted church in his mid 20's, it's an encouragement for the call and passion that can be stirred within this generation for a lifetime.

We have seen relationships deepen with festivals and events reaching thousands of Young Adults and Students. These include UCCF Forum, David's Tent, The Altar, enabling us to reach through seminars, events and prayer, worship sessions and main stage presence. We are starting to see the fruit of being at these events, through new speaking opportunities in Christian Unions and churches, and individuals becoming Activists.

In 2024 we ran four Activists courses, three online and piloting one in person. Activists is a five-week course seeking to engage and mobilise individuals to stand with their persecuted family. This year 55 people attended across the cohorts, and it's something we are committed to see grow and develop into 2025. A couple of quotes from attendees highlight the importance of this investment that the course offers:

> *"It has really only been through Activists that I have come to know and pray for our persecuted brothers and sisters and truly see them as a part of my family."*
>
> *"The course has helped me know the power of prayer and implemented more prayer into my daily life."*

This past year has included overseas travel, including a trip to North Africa for Activists and young adults, and a Forum with Young Adults from the MENA region in Cyprus. These have all been opportunities for Young Adults to grow a personal connection with their persecuted family.

Social Media platforms - specifically Instagram - have seen an increased engagement and just under 60% of the audience are under 40 years old. We ran a collaborative campaign with The Way UK during the World Watch List launch and video views exceeded 75,000 plus. We are keen to develop more collaborations with influencers this year.

1.14 Other Financial Matters

During 2024, 89.3% of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 10.7% spent on generating voluntary income (compared to 9.9% in 2023). We have been blessed with the faithful and loyal commitment of our supporters who have continued their support for Christians facing persecution. Through stringent budgetary control, the Directors and Leadership Team seek to minimise costs and maximise outcome. Key performance indicators are closely monitored to ensure that our persecuted family worldwide receives the maximum benefit. We are grateful to God for the loyalty and faithfulness of each and every individual, group, church, trust and company that has supported us.

1.15 Related Parties

The Chairman of Open Doors International's Board was also a member, until September 2021, and former chair of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

1.16 Reserves

The Directors set the reserves policy in cooperation with ODI. We seek to maximise the amount of income we grant and hold our bank balances as low as is practical. In practice this has meant that during 2024 bank balances were kept at around one month's worth of operational expenditure. The ODI reserves policy provides a financial back-up to OD UK&I should it ever be needed, maintaining a prudent level of reserves to ensure stability and flexibility.

SECTION 2: REPORTING ON REQUIREMENTS

2.1 The Approach Taken

The approach taken by OD UK&I with regards to fundraising activity covers a diverse mix of activity and channels using both in-house and volunteer fundraisers.

2.1.1 The types of fundraising we have carried out

OD UK&I engages in the following types of fundraising activity:

- Direct mail
- Digital – social media, website, email
- Private major donors
- Grant making trusts, incl. family trusts
- Church donations
- Legacies
- In Memory giving
- Volunteer-led Community Fundraising
- Volunteer speakers (in churches and church events)
- Presence at 3rd party events and festivals (main stage appeals and exhibition/display stand presence)

2.1.2 Third parties involved in our fundraising

OD UK&I engages the usage of volunteers and a donations service provider in raising funds.

Donations Service Provider

We receive donation from donors via a number of fundraising platforms including CAF, JustGiving and Stewardship.

Volunteers

- Community fundraising – volunteers are encouraged via OD UK&I supporter communications to conduct activities like bake sales and sponsored runs to raise funds among friends, family and colleagues.
- Volunteer speakers – volunteers are given the opportunity to speak on behalf of OD UK&I at churches and church events. Training and materials are provided at OD UK&I's cost.
- Events and festivals – similar to the above, volunteers are able to represent OD UK&I at Christian festivals and events through a main stage appeal or by manning an exhibition/display stand where they can engage directly with potential supporters and encourage charitable giving.

In all the above examples, donations are directed to the Open Doors website, Stewardship, or their personal profile page on a third-party fundraising platform like JustGiving.

2.1.3 Regarding in-house fundraisers employed directly by the charity

In addition to using volunteers, OD UK&I carries out fundraising by in-house fundraisers employed directly by the charity. This is in the form of the Director of Supporter Engagement who holds a fundraising strategy and works with internal stakeholders across marketing communications, partnerships and strategic relations departments to execute on the charity's fundraising objectives. In addition, a fundraising consultant is employed to provide best-practice advice and guidance on campaigns.

2.2 Voluntary Schemes

2.2.1 Registration with the Fundraising Regulator

OD UK&I is a registered charity in England and Wales No. 1125684, Scotland SC043710 and Republic of Ireland 20140984.

2.2.2 Compliance with the Code of Fundraising Practice and how it supports our fundraising activities

Behaviour When Fundraising

- **General behaviour** – Our fundraising activity is legal, open, honest and respectful and we are polite to people at all times. We take care not to unfairly criticise or insult other people or organisations. We do not encourage a donor to cancel or change an existing donation in favour of a donation to another charitable institution.
- **Asking for support** – We do not fundraise in a way that is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to donate. We do not continue to ask a person for support if that person clearly indicates – by word or gesture – that they do not want to continue to speak to us.

- **Informing donors and treating people fairly** – OD UK&I and the fundraising materials we use are not inaccurate, misleading (by omission), or ambiguous (by exaggeration). We take great care to ensure claims we make can be backed up by evidence, and regularly consult our team or field partners abroad to respond to supporter enquiries. Our international research is independently verified.
  Our fundraising meets equality law as it applies in England, Wales, Scotland and Northern Ireland and we do not discriminate against people with characteristics protected under the law of these countries. We take all reasonable steps to treat a donor fairly, so that they can make an informed decision about their donation. We do not take advantage of mistakes made by a donor. We do not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstances of any donor at any time. Through our safeguarding policy and staff training, we take into account the needs of any possible donor who may be in vulnerable circumstances or need extra care and support to make an informed decision. This includes being mindful of age, physical and mental health, disability and learning difficulties. We do not take a donation if we know, or have good reason to believe, that a person lacks capacity to make a decision to donate or is in vulnerable circumstances which mean they may not be able to make an informed decision. If money would ever be taken from a person in such circumstances, OD UK&I will return the money to them immediately. We do not ask for regular donations from anyone aged under 18.

Responsibilities of Charitable Institutions and Those Who Govern Them

- **General duties** – The Directors (Trustees) take overall responsibility for the fundraising activities of OD UK&I, considering national guidance (including England, Scotland, Wales and Northern Ireland) when overseeing the fundraising activities and anyone else fundraising on our behalf. We act in the best interests of OD UK&I and are aware of possible conflicts between the duties we owe to our institution and the duties or loyalties we have to others. We follow our institution's conflicts procedures and disregard any other interests we have when making decisions relating to the organisation. We ensure that our institution's assets and resources are used only for the purposes for which they were given, running affairs in line with our governing document, charity law and all other laws and regulations that apply. We act reasonably and carefully in all matters relating to fundraising, taking regular advice, and make it clear to all people fundraising on our behalf that they must make sure that we receive all the money they have raised. We carefully consider the effect of controversial fundraising campaigns on our reputation.
- **Accepting, refusing and returning donations** – OD UK&I does not refuse or return donations, except in exceptional circumstances, honouring the donor's right to request a refund and keeping records of such decisions and reasons. We carry out due diligence on donors of all gifts of £10,000 and above, and work closely with our banking partners to ensure our financial regulatory compliance requirements are met.
- **Complaints and concerns about fundraising** – We have a clear and publicly available complaints procedure which also applies to third parties, volunteers and staff. Complaints are investigated thoroughly and fairly.
- **Using funds** – All donations are used for the purpose for which they were given. We include statements saying what will happen to funds if we receive more than the total amount required.
- **Accounting and reporting** – OD UK&I follows all legal accounting requirements.

Processing Personal Data

- **General requirements for personal data** – OD UK&I meet legal requirements relating to data protection, including the Data Protection Act 2018; the General Data Protection Regulation (GDPR); and the Privacy and Electronic Communications (EC Directive) Regulations (PECR) 2003, including the requirements of the Telephone Preference Service (TPS), and any revisions to e-privacy legislation that result from the European Commission's review of PECR that began in 2017. We meet duties to keep data confidential and don't share data if we have a legal duty to keep it confidential, unless there is an overriding legal reason to do so, for example, if a court ordered us to release the data. We keep up to date with guidance from the ICO and pay the data protection fee to the ICO.

- **Storing and maintaining personal data** – Materials are stored securely and in line with our obligations under data protection law. Data kept about donors is accurate and reflects their communication preferences, and we only keep it for as long as is necessary for the purposes we are processing it for and is allowed by law and public interest. Databases are accurate and up to date and we don't send direct marketing to people who have told us they don't want to receive it. We stop sending communications addressed to people we know have died.
- **Sharing and selling personal data** – We do not share or sell a person's personal data with any other organisation unless we have a lawful basis to share it or have the person's consent to do so.
- **Case studies** – when using a real-life example of a person in a case study, we process that person's personal data in line with the law. When a person has died, we get permission from that person's family or guardians.
- **Sharing and selling personal data** – We do not share personal data with any other organisation unless we have a lawful basis to share it and can prove that we meet the processing requirements.
- **Consent for direct marketing communications** – OD UK&I gets a person's consent to send them direct marketing using clear and concise communications in line with data protection and processing relevant laws. Individuals are able to withdraw consent through unsubscribe options made available on every email. Individuals are able to update their records and preferences by contacting our Supporter Relations team at info@opendoorsuk.org. Consent statements are displayed in the same font size as text which asks for personal data. In cases where we have relied on legitimate interest as the lawful basis to process data, we keep records of our decision-making to help show that we meet the conditions set out in the law.
- **Requests from people to access their personal data** – When asked, we give people a copy of the personal data we hold about them, including details of how we use it. Where we hold a person's personal data to fulfil a contract or because we have their consent to process it, we make sure that the personal data can be easily moved, copied or transmitted from one computer system to another if the person asks us to do this.

Processing Donations

- OD UK&I uses policies and processes to deal with donations covering cash, tills floats, receipts, cheques, card transactions, direct debits and Gift Aid, in line with relevant laws.

Standards: Working With Others

- **Volunteers** – We make sure that any guidance, information and support we give to volunteers is adequate and relevant to the type of relationship ('on behalf of' or 'in aid of') that the volunteer has with us. We take reasonable steps to make sure that volunteers keep to standards on handling donations. With regards to volunteer fundraising, we make sure that there are proper arrangements in place for money to be transferred to us quickly and efficiently. We refund volunteer expenses.
  We meet our legal duties on using the Disclosure and Barring Service, Disclosure Scotland or Access NI checks.
- **Specific considerations when working with 'on-behalf-of' volunteers** – We check that 'on-behalf-of' volunteer fundraisers are suitable to act as responsible people on our behalf. We store volunteers' contact information and other personal data in a way that meets the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.
- **Fundraising involving children** – We keep to relevant age limits set by law when organising fundraising activities, and make sure that our staff understand their responsibilities and what they must do in relation to activity organisers, the children taking part, and the parents or guardians of those children. We give the children or young people taking part, and their parents or guardians, guidance on how to carry out fundraising safely and legally. We do not give children under 16 overall responsibility for handling money or responsibility for counting collected money. We only contact children on school premises if we have the approval of the head teacher or a member of the school's staff chosen by the head teacher, and follow any procedures we have agreed with them. We get permission before taking or publishing photographs of children.

Standards: Specific Fundraising Methods

- **Fundraising communications and advertisements** – We make sure all advertisements are legal, decent, honest and truthful, making sure that communications are suitable for the people they are aimed at. This includes, as relevant, compliance to the UK Code of Non-broadcast Advertising and Direct and Promotional Marketing (CAP Code), the UK Code of Broadcast Advertising (BCAP Code), the Town and Country Planning Act 1990 (as amended), the Control of Advertisements Regulations 2007 (as amended) issued under it, or the Highways Act 1980, the Town and Country Planning (Scotland) Act 1997, the Town and Country Planning (Control of Advertisements) (Scotland) Regulations 1984, as amended in 1992, and the Planning (Control of Advertisements) Regulations Northern Ireland 2015.
  Our marketing communications do not contain anything that is likely to cause serious or widespread offence. We take care to avoid causing offence on the grounds of race, age, religion, sex, sexual orientation, or disability. Our literature includes all information that we have to include by law, for example, registered charity status or number, full company name and registered office, as relevant.
  When changing the details of real case studies (e.g. when doing re-enactments) we make this clear and can prove that the case study is representative of a real situation. We meet trademark and copyright law and make sure that we get permission to use images, logos and so on from the people or organisations who hold the rights to these.
- **References in documents** – We meet the requirements under the Companies (Trading Disclosures) Regulations 2008. We make sure all our business letters, correspondence, order forms and related documents (e.g. bills, bills of exchange, promissory notes, endorsements, cheques, orders for money or goods signed on behalf of the charity, documents relating to selling or buying an interest in land, invoices, receipts and letters of credit), including our website, state our registered company name, our company number, the place of registration, our registered office address, and that the charitable institution is a limited company. We are registered on all fundraising notices, advertisements and documents issued by us.
- **Fundraising by mail** – We do not send direct marketing mailings to people who have registered with the Mailing Preference Service (MPS) unless we can show evidence of a previous relationship with that person. We utilise enclosures (items or materials put inside a direct marketing communication sent by mail) to strengthen our message, not to encourage donations because of financial guilt or to cause embarrassment.
- **Fundraising by telephone** – OD UK&I does not engage in fundraising by phone, but does take donations via phone when contacted by supporters.
- **Digital** – We ensure that our contact information is easy to find on our website.
  We meet the Privacy and Electronic Communications (EC Directive) Regulations 2003 (as amended in 2011) and wider data protection requirements. We let users know that our websites uses cookies in a prominent and understandable way to ensure any user agreement to using cookies is suitably informed. We clearly explain how we collect and use personal data through a privacy policy. Information about how we collect and use personal data is easily accessible from our website's home page and any page which collects personal data.
- **Online fundraising platforms** – Third party fees (including payment transaction fees) levied on a donation-by-donation basis by fundraising platforms we are engaged with, are in line with the fundraising code. At this stage we are only involved with Stewardship. We do not allow the setting up of third-party fundraising pages on our website.
- **Payment services** – We meet all legal requirements relating to the Payment Services Regulations 2017 and all relevant financial services laws and regulations.
- **Messages to mobile devices** – OD UK&I does not send messages or raise funds via messages to mobile devices.
- **Bulk email** – We do not send messages from a named person's email account.
- **Events** – OD UK&I did not engage in fundraising or challenge events, but monies are given our staff or volunteers at awareness-raising events on occasion.
- **Lotteries, prize competitions and free draws** – We are not engaged in such activities.
- **Grant-making bodies** – We do not apply for statutory funding such as EU or government grants, but do receive grants from other organisations. We are careful to follow the administrative requirements of the grant-making body regarding payment as well as reporting guidelines and requirements if they form conditions under a grant contract.

- **Payroll giving and post-tax salary donations** – We receive funds via. payroll giving.
- **Legacies** – OD UK&I employs a full-time legacy administrator. We do not provide legal advice or offer to act as executor and make it clear that the contents of our communications are not intended to be legal advice from us. We provide suggested wording for legacies made to us and make sure that the suggested wording is accurate and that we are clearly identified. We do not currently communicate with legacy givers in-person, unless we are contacted directly. No third-party fundraisers are employed for legacy giving.
  We do not involve other charitable institutions in making a will and don't pay for wills with charity funds.
  After a legacy has been made, ongoing contact is maintained only on the basis of the testator's stated interests. If asked, we do not explain to family members why they are not included in a will, only why we need the legacy.
  In Legacy cases where conditions or restrictions apply, we follow the conditions outlined as well as relevant laws if the purpose has been fulfilled, already provided for, or can't be fulfilled; the money can no longer be used; or other suitability restraints are encountered. We respect the testator's or their estate's wishes about any public recognition of the gift.

2.3 Failure to Comply with Scheme or Standard Outlined Above

OD UK&I has complied fully with the UK Fundraising Regulator's scheme, including payment of the voluntary annual Fundraising Levy.

2.4 Monitoring 3rd Parties

OD UK&I engages vital support across the ministry from volunteers and a number of giving platforms including CAF, JustGiving and Stewardship.

We train, monitor and support our volunteers through:

- a full-time member of staff dedicated to volunteer activity;
- an onboarding process which includes information on the charity and its objectives;
- access to an information portal and printed resources; and
- a volunteer training weekend.

2.5 Complaints Received in the Last 12 Months

During 2024 we received 34 complaints based on our activities for the purpose of fundraising. The majority of these complaints, 16 of them, were on the back of receiving the Gift Aid Letter mailing in September. Complaints are taken seriously and are dealt with by the Supporter Relations team. It is important that supporters feel listened to and understood, and that their feedback is dealt with.

The Supporter Relations team takes care to record any feedback that we receive from supporters and churches on their CRM records. This may be comments we receive via phone or email. This is a key part of our role since we connect with supporters on a daily basis. It is a high priority within the team to be efficient in handling complaints.

The Supporter Relations team gauges the level of complaints as to whether they are mild, moderate or extreme, and then adds the feedback onto our CRM system to ensure it has been recorded and addressed to the relevant stake holder or department. However, the timeframe in which a response is provided to complaints considers whether it is a low, medium or high priority. Below is a table which reflects how we gauge complaints by priority. Three: low priority, Two: medium priority and One: high priority.

Priority level	Description of this type of complaint	How we will respond
Three (Low)	A complaint will be considered level three (Low) if it meets ALL the following criteria: • The issue has only had a small effect on the supporter (it has not caused them personally any inconvenience or damage). • There has been little or no damage to Open Doors' reputation • The supporter has not asked for their complaint to be passed on to anyone else • There are no allegations of abuse or misconduct against a staff member or volunteer • A complaint will also be priority level three if it is considered to be completely irrational and contrary to widely accepted facts. This would only be the case in extreme examples, such as a supporter claiming North Korea doesn't exist.	• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it. • If Supporter Relations can resolve the complaint, they will do so within one month of receiving it. All complaints are usually dealt with sooner than this, especially if it is something Supporter Relations can resolve. • If another team or member of staff can resolve the complaint, Supporter Relations will inform them of the complaint, and they will resolve it within one month, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem (e.g., sending a replacement for missing mailing) or a clear plan to change a procedure or resource in future. • If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within one month of receiving the complaint.

Two (Medium)	A complaint will be considered level two if it meets ANY of these criteria, but does not meet the criteria to become a level one complaint: • The issue has had a moderate level of effect on the supporter (e.g., a problem with an order meant they didn't receive the resources they ordered in time for their Open Doors church service) • The issue has the potential to have a small impact on Open Doors' reputation (e.g., Open Doors has published inaccurate information which may cause some people to lose trust in us) • The supporter has asked for their complaint to be passed on to someone outside of Supporter Relations.	• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it. • If Supporter Relations can resolve the complaint, they will do so within two weeks of receiving it. • If another team or member of staff can resolve the complaint, Supporter Relations will pass the complaint to them, and they will resolve it within two weeks, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem caused, or a clear plan to do things differently in future. • Regardless of who is resolving the complaint, Supporter Relations will inform the relevant staff of the complaint. For example, if it is a resource fulfilment problem, the relevant person in direct marketing will be informed; if it's a complaint about a volunteer, the channel owner will be told (except accusations of misconduct – see below). If the supporter has specifically asked for their complaint to be passed on to another member of staff, then Supporter Relations will do this. • If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within two weeks of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate. • In some circumstances, it may be appropriate for someone outside of Supporter Relations to contact the supporter. This should be decided on a case-by-case basis, through a discussion between that member of staff and Supporter Relations

One (High)	A complaint will be considered priority level one if it meets any of these criteria: • The issue had a major impact on the supporter (e.g., they tried to donate £10 but we took £1,000 by accident, which resulted in them being unable to buy food, or going over-drawn) • The issue has the potential to do significant reputational damage e.g., a volunteer speaker said something extremely inappropriate • The supporter has specifically asked for their complaint to be passed on to the Leadership Team (LT)	• Supporter Relations will inform LT of the complaint within 48 working hours of receiving it. LT will decide whether or not to also inform the trustees. • LT will work with Supporter Relations and any other relevant staff to resolve the complaint as quickly as possible (ideally within 3 days). The complaint must be resolved within three days of receiving it. LT or Supporter Relations will communicate to the supporter how the complaint has been resolved. Where possible, the resolution should include an immediate solution to the problem, and a clear plan to do things differently in future. Where this is not possible, either an immediate solution OR a plan to do things differently in future should be found. Supporter Relations or LT will communicate to the supporter about the resolution. • If the issue cannot be resolved, Supporter Relations or LT will inform the supporter that this is the case, and explain why, within three days of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate.

As reflected in the table above, at times we involve colleagues from other departments in helping us respond to a complaint, due to their knowledge of the area the complaint relates to, or because it requires input from a member of the Leadership Team. Our aim is to respond to the supporter as soon as we are able. This is a key priority for us as we do not want supporters to be left waiting for a response. If time is needed to research before responding, holding emails are sent to acknowledge their feedback and let them know we are currently looking into it.

On phone calls, if we are not able to address the complaint there and then, we apologise, empathise and thank them for reaching out to us. To manage expectations, we make it clear that we will investigate further and get back to them as soon as we can. We check whether they would like a call back or an email response once we have an answer to their complaint.

A monthly report is created for feedback and emailed out to the Leadership Team and managers, so that they are aware of any issues that crop up. It is a transparent system which looks at the complaint, how it was dealt with, and the actions taken. A monthly meeting takes place with key stakeholders to address any issues or requests following on from the monthly report. This ensures all supporter complaints are looked at, addressed and reviewed as we discuss actions taken to help and respond to the supporter.

Actions taken in light of complaints received, include:

- Listening and apologising to supporters;
- If a response or answer cannot be given to the supporter straight away, we investigate the complaint further. It is made clear to supporters that we will be back in touch as soon as possible with a response;
- Feedback is created on CRM to ensure it is documented and gauged at the right priority level;
- Relevant departments and stake holders are made aware and involved in providing an explanation or solution where needed;
- Supporter Relations team contacts supporters with explanations or solutions;
- Feedback on CRM is completed, including the actions taken and response from supporter; and
- Feedback is circulated in monthly report and addressed in monthly feedback meeting.

2.6 Vulnerable People

OD UK&I has a Data Protection Policy and Privacy Notice to inform people of their rights and protect them from unreasonable intrusion of their privacy. Members of the public can choose their level of interaction with the organisation, and our communications offer easy ways to opt out of receiving communications from us. We have a complaints procedure in place to ensure any concerns can be communicated and addressed.

We are members of the Direct Marketing Association and are compliant with the Fundraising Code, making sure to follow its recommendations. We do not ask for money on inbound or outbound calls. Vulnerable supporters are flagged in our system for their protection. Donations from vulnerable supporters are insofar as possible returned.

Our Policies are reviewed regularly and in consultation with experts in each discipline to ensure we exercise best practice and are compliant with the law.

All staff and volunteers receive training on Data Protection and those working on the phone are trained on how to engage with vulnerable supporters (see process below).

Vulnerable supporters

- We do not ask for money on any inbound or outbound phone calls.
- We don't pressure people into giving, if someone is not sure or talks of not having much money, we encourage them to focus on prayer. If they are insistent on giving, we kindly suggest that they have a think and pray about it. We also suggest that they talk to a family member or carer and call back the next day or so. This is to prevent them from being put in any financial difficulty.
- For supporters who have previously engaged with us, we may rely on legitimate interest to send postal communications, provided they have not unsubscribed. Vulnerable supporters are managed on a case-by-case basis, respecting their individual preferences. Where vulnerability is identified, we work to ensure that mailings do not cause distress and adjust preferences as needed, including offering to unsubscribe them if necessary. Staff are trained to identify a range of vulnerability signs (e.g., cognitive, emotional, financial), supported by CRM flags that log relevant interactions and enable personalized approaches. We conduct regular training sessions and refreshers to help staff understand signs of distress and how to respond compassionately and appropriately.
- We have a list of various organisations we can signpost where appropriate e.g. CAP, UCB prayer line, doctors, local church. We offer to pray with them.
- We do refreshers on vulnerable supporters as a team a couple of times a year.
- If supporters (vulnerable or not) want to unsubscribe from postal mail, Supporter Relations Team actions this immediately upon request. When a supporter opts to be removed from communications, we action their request promptly, providing clear information on any communications already in the mailing process. .
- If a supporter contacts us and requests that we set up someone they know to receive regular postal mailings or for ad-hoc resources, due to GDPR, we cannot do this without speaking to the individual concerned. We need people's permission to send them anything which could be classed as marketing.

- If a supporter (vulnerable or not) requests to be removed from our system, we must follow the deletions process.
- If a supporter discloses a safeguarding concern and we need further advice, we speak to the safeguarding lead at OD UK&I or to Thirtyone:eight.
- Any safeguarding concerns are addressed in a safeguarding form which is then sent directly to the safeguarding lead.
- All staff are asked to uphold OD UK&I's safeguarding policy.

SECTION 3: STATEMENT OF DIRECTORS' (TRUSTEES) RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. The Directors are responsible for the appointment of independent Auditors to report on the accounts. This appointment is reviewed periodically.

Company law requires the Directors to ensure financial statements are prepared for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that adequate accounting records are kept that are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information.

Signed by order of the board.

A F Holtshausen

Mr A F Holtshausen
Chair of Trustees
Dated: 26/06/2025

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

We have audited the financial statements of Open Doors with Brother Andrew (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs UK and Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK and Ireland, including the FRC's Ethical Standard and the ethical standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

- We assess the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
    - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
    - Making enquiries of the leadership team as to whether they consider fraud or other irregularity may have taken place, or where such opportunity might exist, particularly in terms of cash held physically by the charity;
    - Challenging the leadership team's assumptions with regard to accounting estimates such as legacy recognition and functional allocation of expenses; and
    - Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited

Shaw Gibbs (Audit) Limited

7 July 2025

Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Opinions on other matters prescribed by the Companies Act 2006 and Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements including the Companies Act 2014.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage of the audit, we gain an understanding of the laws and regulations which apply to the charity and how the leadership team seek to comply with those laws and regulations. This helps us to plan appropriate risk assessments.
- During the audit, we focus on relevant risk areas and review the compliance with the laws and regulations by making relevant enquiries from the leadership team and undertaking corroboration, for example by reviewing Board Minutes and other documentation.

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	3	7,974,593	4,701,052	4,338,078	17,013,723	7,245,590	4,423,433	5,324,238	16,993,261
Other trading activities		23,823	-	-	23,823	12,611	-	-	12,611
Investments	4	14,895	-	-	14,895	23,910	-	-	23,910
Other income	5	41,155	-	-	41,155	12,675	-	-	12,675
Total income		8,054,466	4,701,052	4,338,078	17,093,596	7,294,786	4,423,433	5,324,238	17,042,457
Expenditure on:									
Raising funds		1,753,941	-	-	1,753,941	1,621,503	-	-	1,621,503
Charitable activities	8	5,535,405	4,701,052	4,338,078	14,574,535	5,077,728	4,423,433	5,324,238	14,825,399
Total expenditure		7,289,346	4,701,052	4,338,078	16,328,476	6,699,231	4,423,433	5,324,238	16,446,902
Net gains/(losses) on investments	11	-	25,000	-	25,000	(13,000)	-	-	(13,000)
Net income and movement in funds		765,120	25,000	-	790,120	582,555	-	-	582,555
Reconciliation of funds:									
Fund balances at 1 January 2024		3,551,820	230,039	-	3,781,859	2,969,265	230,039	-	3,199,304
Fund balances at 31 December 2024		4,316,940	255,039	-	4,571,979	3,551,820	230,039	-	3,781,859

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

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		1,304,329		1,306,724
Investment properties	13		525,000		500,000
			1,829,329		1,806,724
Current assets					
Debtors	14	2,246,709		1,927,558	
Cash at bank and in hand		857,324		355,344	
		3,104,033		2,282,902	
Creditors: amounts falling due within one year	15	361,383		307,767	
Net current assets			2,742,650		1,975,135
Total assets less current liabilities			4,571,979		3,781,859
Income funds					
Designated funds			255,039		230,039
Unrestricted funds			4,316,940		3,551,820
			4,571,979		3,781,859

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

A F Holtshausen

Mr A F Holtshausen
Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(49,230)		348,521
Investing activities					
Purchase of tangible fixed assets		(94,529)		(383,021)	
Proceeds from disposal of investment property		630,844		-	
Proceeds from disposal of other investments		-		70,000	
Investment income received		14,895		23,910	
Net cash generated from/(used in) investing activities			551,210		(289,111)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			501,980		59,410
Cash and cash equivalents at beginning of year			355,344		295,934
Cash and cash equivalents at end of year			857,324		355,344

1 Accounting policies

Company information

Open Doors with Brother Andrew is a private company limited by guarantee incorporated in England and Wales. The registered office is Telfer House, Range Road, Witney, OX29 0YN.

1.1 Accounting convention

The accounts 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Designated funds are transferred from unrestricted funds at the discretion of the Trustees and are sent to Open Doors International for expenditure on the field.

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

1.4 Incoming resources

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All gifts received, restricted or unrestricted, within the UK are granted to Open Doors International in accordance with an affiliation agreement drawn up in 2009. Open Doors UK advise Open Doors International of the breakdown of the grants between restricted and unrestricted. The ultimate responsibility for the use of the restricted income is with Open Doors International. Written undertakings are obtained from Open Doors International confirming that all expenditure is in accordance with the wishes of the donor.

1 Accounting policies **(Continued)**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as detailed below. Support costs have been allocated to the costs of raising funds and charitable activities either on a direct cost basis or apportioned on an appropriate basis. The administration costs, which are included in the support costs, are apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Governance costs include the statutory costs of the charity such as the auditors' remuneration, Trustees' expenses and legal advice for the Trustees. These costs have been apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Expenditure is accounted for on an accruals basis so far as it is prudent to do so and is allocated to the relevant category in accordance with internal guidelines agreed by the Trustees from time to time.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses, with the exemption of freehold land that is not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% per annum
Freehold property alterations	5% to 20% per annum
Computer Equipment	20% or 33% per annum
Office Equipment	10% to 33% per annum
Motor Vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Part of the freehold property is rented out. In line with FRS 102 Section 16 "Investment property", the relevant part of the freehold property has been classified as an investment property and accounted for in line with Section 16.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

1 **Accounting policies** **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign translation is taken to the Statement of Financial Activities including the Income and Expenditure Account.

1.14 Taxation

The charity is entitled to receive refunds of income tax on gifts made under Gift Aid. Income tax refunds are accounted for in the period in which the donation was received and are allocated to the same project as the original gifts.

2 Critical accounting estimates and judgements

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

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

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Investment property valuation

Investment property comprises of the Telfer House mixed-used property (warehouse).

The fair value of the investment property (mixed-use property) was estimated by the Trustees by reference to its market value.

A professional valuation of the property had been carried out by an independent firm of Chartered Surveyors in February 2020, by reference to the underlying market conditions and the market value of similar properties in the relevant area.

The trustee estimate the fair value of the property to have increased by £25,000 from the previous year based on the underlying market conditions and the market value of similar properties in the relevant area. The trustees believe that this is a materially correct representation of the fair value of the property at the end of December 2024.

3 Donations and legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and gifts	6,217,364	4,701,052	4,323,183	15,241,599	15,271,580
Legacies receivable	1,757,229	-	14,895	1,772,124	1,721,681
	7,974,593	4,701,052	4,338,078	17,013,723	16,993,261

4 Investment income

	2024 £	2023 £
Interest receivable	14,895	23,910

5 Incoming resources from charitable activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income	-	13
Rental income	41,155	12,662
	41,155	12,675

6 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £20,400 (2023: £16,980) and depreciation of £96,924 (2023: £71,053).

7 Allocation of governance and support costs

	Governance Related 2024 £	Other Support costs 2024 £	Total allocated 2024 £
Cost type			
Staff costs	50,953	1,109,382	1,160,335
Finance costs	24,000	132,602	156,602
Depreciation	-	96,924	96,924
Building costs	-	204,764	204,764
IT costs	-	228,909	228,909
HR costs	-	76,559	76,559
Other costs	1,377	6,334	7,711
Total	76,330	1,855,474	1,931,804

All governance costs are met from unrestricted funds.

The staff costs have been allocated based on the time spent on each activity.

Governance costs:	2024 £	2023 £
Audit fees	20,400	16,980
Professional fees	4,065	3,823
Meeting expenses	1,377	1,879
Staff costs	46,888	43,705
Total	72,730	66,387

Allocation of governance and support costs to charitable and fundraising activities:	2024 £	2023 £
Providing bibles and Christian literature	147,250	113,716
Training for leadership and discipleship	508,995	391,488
Raising awareness and encouraging prayer	225,855	188,395
Sustaining lives, supporting livelihoods	445,652	575,500
Speaking out in advocacy	139,628	138,402
Engaging and mobilising the Church	215,275	173,814
Preparing the next generation of supporters	41,643	22,072
Allocated to charitable activities	1,724,298	1,603,387
Allocated to fundraising activities	207,507	175,214
Total	1,931,805	1,778,601

8 **Charitable activities**

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encouraging prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2024	2023
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	147,250	508,995	445,652	1,909,030	1,310,429	862,066	351,983	5,535,405	
Designated funds	795,552	2,115,811	1,240,750	-	342,091	206,848	-	4,701,052	
Restricted funds	301,823	1,677,448	2,080,447	-	167,081	111,279	-	4,338,078	
	1,244,625	4,302,254	3,766,849	1,909,030	1,819,601	1,180,193	351,983	14,574,535	
For the year ended 31 December 2023									
Unrestricted funds	100,716	391,488	575,500	1,743,485	1,217,033	845,240	204,266		5,077,728
Designated funds	650,188	1,827,299	1,614,835	-	238,916	92,195	-		4,423,433
Restricted funds	288,474	1,404,201	3,135,579	-	152,594	343,390	-		5,324,238
	1,039,378	3,622,988	5,325,914	1,743,485	1,608,543	1,280,825	204,266		14,825,399

9 Employees

During the year the charitable company employed the equivalent of 92 full time staff (2023: 87). The actual headcount was 106 (2023: 103).

There were reimbursed expenses to Trustees totalling £935 (2023: £739) in the financial year.

There was no trustees' remuneration for the year ended 31 December 2024 (2023: £Nil).

All staff were paid in line with or above the Oxford Living Wage which increased to £12.49 from 1 April (up from £11.99).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,000-£69,999	1	2
£70,000-£79,999	2	-
£80,000-£89,999	-	1
£90,000-£99,999	1	-

	2024 £	2023 £
Wages and salaries	3,736,113	3,264,239
Social security costs	363,049	295,877
Pension costs	215,256	186,895
	4,314,418	3,747,011

10 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2024 £	2023 £
Aggregate compensation	469,562	442,787

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People, Culture and Operations, Director of Advocacy and Public Relations, Director of Strategic Engagement and Director of Finance and Supporter Services.

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

During the year the charity received £10,504 (2023: £9,188) with respect to staff secondment from Open Doors International, the worldwide ministry of all Open Doors affiliates. For the year ended 31 December 2024, the charity provided £9,039,131 (2023: £9,747,670) of grants to Open Doors International, in line with its charitable objectives.

One trustee was paid £4,963 for providing services to the charity through a company which they are the sole director of in 2024 (2023: £nil).

Six (2023: eight) trustees made donations, excluding gift aid, to the charity totalling £3,062 (2023: £4,935).

No guarantees have been given or received.

11 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Designated funds 2024 £	Total 2024 £	Total 2023 £
Gain/(loss) on sale of investments	-	-	-	(13,000)
Gain on revaluation of investment properties	-	25,000	25,000	-
	-	25,000	25,000	(13,000)
For the year ended 31 December 2023	(13,000)	-		(13,000)

12 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	1,570,215	86,153	166,326	10,990	1,833,684
Additions	27,888	-	56,141	10,500	94,529
At 31 December 2024	1,598,103	86,153	222,467	21,490	1,928,213
Depreciation and impairment					
At 1 January 2024	375,146	73,502	67,322	10,990	526,960
Depreciation charged in the year	53,404	3,514	40,006	-	96,924
At 31 December 2024	428,550	77,016	107,328	10,990	623,884
Carrying amount					
At 31 December 2024	1,169,553	9,137	115,139	10,500	1,304,329
At 31 December 2023	1,195,069	12,651	99,004	-	1,306,724

13 Investment property

	2024
	£
Fair value	
At 1 January 2024	500,000
Additions through property donation	630,844
Disposals	(630,844)
Net gains or losses through fair value adjustments	25,000
At 31 December 2024	525,000

The latest valuation was carried out in February 2020 by Carter Jonas Chartered Surveyors. Carter Jonas are not connected to Open Doors with Brother Andrew. This valuation was an open market value based on market evidence of transaction prices for similar properties and on market conditions. Since this valuation the trustees' have continued to review the transaction prices for similar properties and the market conditions. Also, they have continued to engage with property professionals to obtain a desktop view on the valuation of the investment property. This has lead to revaluations of the investment property in the following years to year in which the latest valuation was carried out.

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	-	3,001
Legacies receivable	1,999,738	1,546,436
Accrued income from Gift Aid donations	159,343	279,693
Other debtors	1,639	7,578
Prepayments and accrued income	85,989	90,850
	2,246,709	1,927,558

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	95,968	83,581
Trade creditors	141,213	145,991
Amounts due to related parties	43,951	-
Other creditors	2,800	5,947
Accruals and deferred income	77,451	72,248
	361,383	307,767

16 Unrestricted funds

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	3,551,820	8,054,466	(7,289,346)	-	4,316,940

17 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Granted to Open Doors International	-	4,701,052	(4,701,052)	-	-
Revaluation reserve	230,039	-	-	25,000	255,039
	230,039	4,701,052	(4,701,052)	25,000	255,039

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Granted to Open Doors International	-	4,423,433	(4,423,433)	-	-
Revaluation reserve	230,039	-	-	-	230,039
	230,039	4,423,433	(4,423,433)	-	230,039

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Children & youth worldwide campaign	-	818,856	(818,856)	-
Arise Africa	-	810,334	(810,334)	-
World Watch List top 10 campaign	-	753,633	(753,633)	-
Asia campaign	-	598,865	(598,865)	-
Persecuted women campaign	-	400,432	(400,432)	-
Middle East / North Africa campaign	-	404,166	(404,166)	-
Secret believers campaign	-	342,623	(342,623)	-
Background Believers	-	54,475	(54,475)	-
Other special projects	-	154,694	(154,694)	-
	-	4,338,078	(4,338,078)	-

18 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Emergency disaster relief campaign 1	-	1,558,053	(1,558,053)	-
Children & youth worldwide campaign	-	775,556	(775,556)	-
World Watch List top 10 campaign	-	642,730	(642,730)	-
Middle East campaign	-	502,758	(502,758)	-
Africa campaign	-	388,585	(388,585)	-
Digital persecution campaign	-	233,390	(233,390)	-
Persecuted women campaign	-	181,673	(181,673)	-
Asia campaign 1	-	124,761	(124,761)	-
Emergency disaster relief campaign 2	-	104,738	(104,738)	-
Asia campaign 2	-	68,454	(68,454)	-
Asia campaign 3	-	59,383	(59,383)	-
Background Believers	-	51,477	(51,477)	-
Other special projects	-	632,680	(632,680)	-
	-	5,324,238	5,324,238	-

All funds included within "Other special projects" individually have incoming resources and resources expended of less than £50,000.

19 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds Designated 2024	Total 2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	1,304,329	-	1,304,329
Investment properties	269,961	255,039	525,000
Current assets/(liabilities)	2,742,650	-	2,742,650
	4,316,940	255,039	4,571,979

20 Other financial commitments

On 5 December 2019, the charity entered into a contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 60 months starting from 1 March 2020. As at the year end 31 December 2024, a total sum of £1,650 (2023: £23,118) is still outstanding to be paid over monthly instalments.

On 29 February 2024, the charity entered into contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 36 months starting from August 2024. As at the year end 31 December 2024, a total sum of £20,665 is still outstanding to be paid over monthly instalments.

21 Operating lease commitments

Lessee

	2024	2023
	£	£
Within one year	6,696	6,172
Between two and five years	1,298	5,658
	7,994	11,830

No vehicles were leased during the year.

22 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	790,120	582,555
Adjustments for:		
Investment income recognised in statement of financial activities	(14,895)	(23,910)
Donation of investment property	(630,844)	-
(Gain)/loss on disposal of investments	-	13,000
Fair value gains and losses on investment properties	(25,000)	-
Depreciation and impairment of tangible fixed assets	96,924	71,053
Movements in working capital:		
(Increase) in debtors	(319,151)	(277,100)
Increase/(decrease) in creditors	53,616	(17,077)
Cash (absorbed by)/generated from operations	(49,230)	348,521

OPEN DOORS WITH BROTHER ANDREW

England & Wales - Charity number 1125684

Accounts

Charity Registration No. 1125684
Scottish Charity Registration No. SC043710
Irish Charity Registration No. 20140984

Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

shawgibbs
accountants & business advisers

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R McIntyre	(Resigned 22 June 2023)
	Mrs S Tyme	(Resigned 23 March 2023)
	Mr M Frost	
	Mr J Bryson	
	Mr B O Falegan	
	Mr A Cheung	
	Mrs A Walker	(Resigned 23 March 2023)
	S Mahtani	
	Mr G Bleasdale	
	A F Holtshausen	
	Dr E M Craig	
	Miss A Averkiou	
	C Thomson	(Appointed 20 June 2024)
	Ms L Wainwright	(Appointed 20 June 2024)
	J Featherstone	(Appointed 20 June 2024)
Charity number	1125684	
Company number	06327802	
Registered office	Telfer House Range Road Witney OX29 0YN	
Auditors	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford OX2 7DY	

OPEN DOORS WITH BROTHER ANDREW

CONTENTS

	Page
Trustees' report	1 - 20
Independent auditor's report	21 - 23
Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Notes to the accounts	27 - 41

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors submit their annual report and the audited financial statements for the year ended 31 December 2023. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard 102 in preparing the annual report and financial statements of the charity.

Table of Contents

1. Section 1: Reporting on Focus & Performance
2. Section 2: Reporting on Requirements
3. Section 3: Statement of Directors' Responsibilities

SECTION 1: REPORTING ON FOCUS & PERFORMANCE

1.1 Introduction from the Board Chair, Andre Holtshausen

Overview of the Year

More than 365 million Christians face persecution and discrimination for their faith. That's one in seven Christians around the world, and they count a huge cost for following Jesus. The mission of Open Doors in the UK & Ireland is to raise prayer, advocacy and financial support from their church family to help persecuted Christians stand strong and know that they are not forgotten.

Six thematic campaigns and three urgent appeals brought the needs of persecuted Christians to light by focusing on a variety of issues, such as the vulnerability of Christian women who are persecuted because of both their faith and their gender, and digital persecution in some parts of the world where surveillance technology is being used as a method for targeting and pressuring Christians.

The year kicked off with the World Watch List campaign, the annual launchpad for our persecution research, and our focus on the top ten countries where following Jesus costs the most. We also launched *Arise Africa*, a new four-year campaign supported by all Open Doors offices around the world, calling on the global community to acknowledge and act against the extreme violence against Christians in sub-Saharan Africa. Appeals were launched for the devastated earthquake victims in Syria, Indian Christians caught up in violence in Manipur, and Pakistani Christians whose homes and churches were attacked by extremists. In all these campaigns, regular calls for prayer were made along with invitations to give to both the immediate and the long-term needs of victims and families. In the case of Syria, the Centres of Hope established in previous years with the help of supporters through the *Hope for the Middle East* campaign, were instrumental in assisting local communities.

The PR and Media team has opened new doors within the mainstream media, with coverage on LBC and Sky News among some firsts. The team also led training courses for Open Doors teams around the world, helping to identify local spokespeople. Regular coverage in UK Christian media continues apace, including several one-off programmes like *Pause for Thought* on BBC Radio 2.

We connected with over 700 new churches and introduced a Church Engagement Team who engage via phone and email to introduce, reconnect and thank churches for their support. The results have been encouraging with churches generously giving a total of £1.83 million and exceeding our expectations.

The Advocacy team launched our annual World Watch List Advocacy Report in Parliament in January 2023, which was attended by 95 MPs and several Peers and civil servants. Other activity included a Parliamentary briefing on International Women's Day to highlight ongoing rights violations against Christians in Iran, and a report by the All-Party Parliamentary Group (APPG) on Freedom of Religion or Belief (FoRB) on Nigeria, highlighting research on the religious dimension of the violence experienced by Nigerian Christians. In September, following attacks on Christians in the context of wider violence in Manipur, India, Open Doors contributed to a panel event run by the APPG on FoRB in Parliament. The team also worked with both the Conservative Christian Fellowship and Christians on the Left at party conferences.

Following a year of global political and economic instability in 2022, 2023's income started slowly but gained significant pace following the Syria earthquake appeal in February. Although healthy against targets, by halfway through the year income was muted again as the giving landscape continued to manifest the impact of the cost-of-living crisis. The UK charitable giving survey, *Enthuse*, showed that 54% of people surveyed in early 2023 felt financially worse off than the six months prior. By year-end we reached equivalence with 2021, our highest financial year to date, seeing significant contributions from Legacy gifts, churches and individual donors, and continued growth in our regular giving.

Overall, the year saw very high levels of engagement from supporters in prayer, advocacy and donation asks, with an estimated 13 million people reached through our website, social media, media engagement, events and festivals, and over 1,000 organisations connected for the first time. We are thankful to every Open Doors supporter who continued to carry their persecuted family throughout 2023 with their gifts, prayers and actions, strengthening Christians to stand strong and share Jesus no matter the cost.

1.2 Governing Instrument

Open Doors with Brother Andrew is a charitable company limited by guarantee and is incorporated under its Memorandum and Articles of Association. The charitable company was incorporated on 30 July 2007.

On 1 January 2009 the charitable company took over the assets and activities of a charitable trust also known as Open Doors with Brother Andrew (registered charity number 260600).

1.3 Management of the Charitable Company

The Directors of the company are also the Trustees of the charitable activities.

The Board of Directors, in consultation with the Chief Executive Officer, Henrietta Blyth, set the strategic direction of the charity, agree financial plans and assess the risk implications. The specific skills and knowledge of Directors are utilised within a Finance sub-committee which reviews, and makes recommendations to, the Board on relevant areas. The Finance sub-committee of the Board also acts as an Audit sub-committee to ensure proper oversight of resources. Operational management of the charity has been delegated to the CEO who has in turn recruited a Leadership Team who together have specific responsibility for implementing strategy. Salaries for the CEO and President are set by the Trustees; those of other members of the Leadership Team are set by the CEO. Salaries have also been bench-marked against similar-sized charities.

For ease of definition, for the remainder of this report, Open Doors with Brother Andrew will be referred to by its working name 'Open Doors UK and Ireland' ('OD UK&I'). The worldwide ministry of Open Doors will be referred to as 'Open Doors International' ('ODI').

1.4 Recruitment and Appointment of New Directors (Trustees)

Each Director serves for a minimum term of three years. Directors are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Directors is taken into consideration before appointment to ensure that financial, legal, HR, marketing, property, IT and business development skills are all represented. Cultural diversity and wider third sector experience are also factors which the Board considers before appointment of Directors. Directors are recruited by a variety of means which may include involvement as a supporter of the organisation, personal recommendation, advertising in the charity's bi-monthly magazine, on the website and through the Christian media. Prospective candidates are interviewed by the existing Directors in association with the CEO and are selected by nomination and a vote by the Board. All Directors must be fully supportive of the Purpose Statement and Core Values of the organisation.

1.5 Induction and Training of Directors (Trustees)

New Directors are provided with information about the charitable company together with copies of the Charity Commission's booklets for new trustees. Specific times are set aside for training of new and existing Board members. New Directors are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up to date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of Open Doors in the field.

1.6 Risk Management

OD UK&I maintains a Risk Register that identifies the major risks to which the charity is exposed. The Leadership Team regularly reviews the systems and procedures which are in place to manage those risks and reports to the Board of Trustees. The register is reviewed on a quarterly basis by the Board. Key risks identified include loss of income and reputational risk. In addition, emergency action teams are in place to deal with specific issues such as business continuity for buildings and IT, cyber-attacks and media response.

1.7 Fundraising, Data Protection and Safeguarding Policies

OD UK&I has conducted a full review of fundraising, marketing and data protection practice, and safeguarding, and is committed not just to legal compliance but to best practice and ongoing improvements.

The organisation is registered with the statutory body, the Fundraising Regulator, and always seeks to treat supporters and potential supporters in a manner that is respectful, accountable and in keeping with our core values.

1.7.1 Fundraising

At all times we seek:

- To represent the needs of the persecuted church faithfully and accurately, based on credible research and true case studies, within the security constraints placed upon our communications due to the sensitive nature of our field work;
- To raise funds only when we believe the likely income is matched by field needs;
- Never to apply pressure – we have a clear policy not to ask supporters for money over the phone;
- To communicate clearly about how our supporters' money will be used;
- To ensure that all Gift Aid conditions are met before claiming Gift Aid in respect of a donation; and
- To ensure that fundraising practices are up to date with latest guidance from the Fundraising Regulator.

1.7.2 Data protection

We recognise that the personal data of our supporters is valuable and seek to embody best practice in the way we gather, store and use supporters' data:

- We aim to protect the confidentiality of personal information and ensure its security at all times, including when dealing with banks and the postal service;
- We aim to comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls;
- We do not pass on supporters' details to any other charity or other organisations unless necessary, and in such instances, we have a data processing agreement in place;
- We do not purchase prospect supporters' data from third parties; and
- All staff and key volunteers receive data protection training.

1.7.3 Safeguarding

OD UK&I has a full safeguarding policy in place, as well as processes and practices, which are continually reviewed and improved as appropriate and with the support of experts in safeguarding. We have a named Safeguarding lead and administrative support who are fully trained in their roles. We delivered a training programme here in the UK and Ireland and worked with our international colleagues to develop an online training tool for raising the awareness of safeguarding across the organisation. We have also embedded Safeguarding in our travel processes ensuring alignment with our overall Safeguarding policy. We continually monitor developments in legislative requirements and have recently reviewed our policy to ensure we are compliant with what is required of us as an organisation.

1.8 Monitoring of Regulatory Activity

The OD UK&I Risk & Compliance Officer is responsible for data protection and the Head of Marketing is responsible for keeping up to date with The Code of Fundraising Practice and associated guidelines as well as ensuring all response devices and data capture forms comply with the spirit and letter of data protection guidelines. This includes full compliance with the General Data Protection Regulation, GDPR (25 May 2018).

1.9 Purpose Statement

OD UK&I exists to strengthen and equip Christians living under restriction or facing persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by raising funds to:

- Provide Bibles and Christian resources, leadership training, socio-economic development and advocacy services, and through intercessory prayer;
- Prepare the body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educate and mobilise the body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

1.10 Review of Activities and Future Developments

In planning the activities for the year, the Directors have considered the Charity Commission's guidance on public benefit, in particular the specific guidance for charities for the advancement of religion.

Established in 1970, OD UK&I is part of a global ministry to persecuted Christians worldwide. As an integral part of Open Doors International, it works alongside 27 other associated ministries. This family of ministries works to encourage, educate and mobilise the church in nations with greater freedom in support of persecuted Christians in over 70 countries around the world.

1.11 Main Activities

The charitable activities of OD UK&I comprise generating funds, prayer and action to enable:

- **Provision of Bibles and Christian resources –** Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, digital Bibles and discipleship literature;

- **Training in leadership and discipleship –** Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution;

- **Sustaining lives and supporting livelihoods –** Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster;

- **Raising awareness and encouraging prayer –** Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies;

- **Engaging and mobilising the church** – In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events;

- **Speaking out in advocacy –** Open Doors provides legal support for persecuted believers in the Field, as individuals and as groups. In the UK and Ireland, Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments;

- **Encouraging and releasing the next generation –** Specific attention is given to informing and engaging children, youth and young people in prayerful action with the persecuted church through digital media and printed resources.

The above activities are supported through direct expenditure in the United Kingdom and Ireland and through making grants to the worldwide ministry of ODI for allocation to projects which meet the objectives of the charity.

1.12 Objectives for 2023

The five strategies priorities for the organisation are as follows:

1. Connect the UK&I church with the most persecuted;
2. Serve the most persecuted, resourcing the global church experiencing the most extreme opposition and persecution;
3. Change policy and practice of freedom of religion and belief;
4. Grow faith; and
5. Increase organisational effectiveness and efficiency.

1.13 Review of the Year

1.13.1 Raising Awareness and Encouraging Prayer

Thematic Campaigns

- **World Watch List –** In January we launched the World Watch List campaign, focusing on the top ten countries where following Jesus costs the most. Despite an increase in violence, many Christians continue to take huge risks to follow Jesus and share their faith. The campaign shared the story of Rebecca, a secret Open Doors fieldworker, working with North Korean women refugees through underground networks in China. £749,000 was raised to provide spiritual and financial support to Christians living in the top ten countries on the World Watch List. Read more about how Open Doors supports Christians facing extreme persecution at opendoorsuk.org/wwl

- **See. Change. –** Our women's campaign was initiated in March 2019 in response to Open Doors research which highlighted the vulnerability of Christian women around the world, who face persecution because of both their faith and their gender. The vision of the campaign is to ensure that every woman who is persecuted is seen, valued and empowered to reach her God-given potential. In 2023, the campaign highlighted the hidden aspect of the persecution experienced by millions of Christian women, by sharing the story of Sahar from Iran. We invited supporters to donate to programmes providing trauma care and livelihood skills training for women, to pray using tailored resources and at dedicated events, and to invite their MP to a briefing on Gender Specific Religious Persecution. A total of £182,000 was raised. Read more about how Open Doors supports persecuted women at opendoorsuk.org/seechange

- **Arise Africa –** In May we launched a new four-year campaign calling for the global community to acknowledge and act against extreme violence against Christians in sub-Saharan Africa. Casting a spotlight on how the violence impacts young people in particular, we shared the story of Ayuba from Nigeria, where 14 people are killed for their faith every day. Open Doors believes that the solution to the future of the sub-Saharan African church lies in unity and standing together as one body. So we invited our supporters to give to support the work of trauma care, education and relief aid in particular, and a total of £522,000 was raised. We also ran a prayer campaign, an advocacy campaign to raise awareness in parliament, and an encouragement campaign to frontline staff or recipients of trauma care in Nigeria. Read more about how Open Doors supports Christians in sub-Saharan Africa at opendoorsuk.org/ariseafrica

- **Middle East –** Following the success of the *Hope for the Middle East* campaign from 2016-2022, Open Doors continues to invest in Christians who choose to stay in Syria and Iraq while also telling the stories of Christians across the wider region. Our primary aim for this campaign was to bring lasting hope to the forgotten generation of young believers by sharing the story of Baher from Egypt who, like many young Christians in this region, faced discrimination in his community and his workplace. The campaign raised a total of £615,000 to support believers in the Middle East with micro loans and training to improve employment prospects, as well as medical care and discipleship training to grow faith. Read more about how Open Doors supports Christians in the Middle East at opendoorsuk.org/hope-for-the-middle-east

- **Digital Persecution –** In some parts of the world, digital technology is being used as a method for targeting and pressuring Christians who are seen as threats simply because they are public about their commitment to Jesus. This campaign shared the story of Ming, a believer in China who was being monitored and spied on by the state, forcing him to take great risks to share the gospel and meet with other Christians. We invited supporters to help strengthen the underground church to remain a courageous witness amid heightened digital surveillance by donating to provide Bibles, discipleship programmes and persecution training. The campaign raised £230,000. Read more about how Open Doors supports Christians facing digital persecution at opendoorsuk.org/digital-persecution

- **Children at Christmas –** Open Doors believes that every child who is persecuted for their faith should be protected, provided for and given an education, to give them hope for the future and ensure the long-term survival of the church. Our 2023 Christmas campaign highlighted how persecution can impact a child's place in their community and their access to education, and we shared the story of 7-year-old twins Fasil and Ezana from Ethiopia who now have a brighter future thanks to a 'bridging school project' which provides a safe, fair education to children of all faith backgrounds. We invited supporters to give, act and pray so that they and other children like them would know that they are not alone this Christmas, but they have a worldwide family who is supporting them. The campaign raised £777,000. Read more about how Open Doors supports children and families facing persecution at opendoorsuk.org/christmas-children

Other Campaigns

- **Emergency appeal: Syria earthquake –** The Syria earthquake appeal was launched in response to the widespread devastation experienced by our brothers and sisters in the region. It raised £1.5 million to support partner churches in Syria and Turkey, serving desperate communities with immediate relief and long-term rehabilitation. Pastor Abdullah, an Open Doors partner in Syria shares, "I'm so grateful to all of you who are standing with us as we go through this extraordinary time." Read more about how Open Doors is supporting Christians following the Syria earthquake at opendoorsuk.org/earthquake-appeal

- **Urgent appeal: Manipur violence –** An appeal was launched in response to the crisis faced by many Christians in Manipur, India, following an outbreak of ethno-religious violence which left around 150 believers dead and more than 50,000 Christians displaced. We asked supporters to stand by their Indian brothers and sisters by praying and donating to provide emergency relief. A total of £142,000 was raised. Local partner Anjali testifies, "…when the global church joins with us, prays and raises its voice, God delivers and protects us." Read more about how Open Doors is responding to the Manipur crisis at opendoorsuk.org/manipur-violence

- **Urgent appeal: Pakistan attacks –** Christians around the world watched in horror as thousands of extremists stormed into a Christian community in Jaranwala, burning down churches and Christian homes. Open Doors partners are offering not just practical assistance in the region, but fellowship and hope. A call to prayer was made to supporters along with an invitation to give both to the immediate and the long-term needs of families. The appeal raised £103,000 and we continue to pray for the love and light of Christ to shine brightly in Pakistan. Read more about how Open Doors is standing with our persecuted family in Pakistan at opendoorsuk.org/jaranwala-story

Prayer Engagement

Equipping supporters to pray is a key focus for Open Doors. Prayer is notoriously hard to measure, and the full impact of our supporters' faithful prayers will not be known this side of eternity, but we trust that 'the earnest prayer of a righteous person has great power and produces wonderful results' (James 5:16).

We continue to produce a range of print, digital and audio-visual prayer resources to help supporters and churches to pray regularly for their persecuted family, such as a printed daily prayer diary, weekly emails and a bi-monthly video resource, which provide supporters with up-to-date prayer requests and answers to prayer from the persecuted church. In 2023, this included prayer for topical issues such as the Nigerian elections, the impact of earthquakes in Syria and Turkey, the violence affecting believers in Manipur, India, and Jaranwala, Pakistan, and the ongoing conflict in Israel and Gaza. We also produced a number of prayer resources for churches, youth and families, including a Prayer Passport to help children and families pray for the top 50 countries on the World Watch List, and a Women's World Cup wall chart to help young people pray during the FIFA Women's World Cup for the five participating countries that are also on the World Watch List.

In addition, we ran a number of prayer events during the year: a prayer evening at Westminster Chapel to pray for the launch of the 2023 World Watch List; an evening of prayer for Nigeria in lieu of the Nigerian elections; an online IDOP event in collaboration with the Evangelical Alliance, CSW and Release International; a joint prayer evening with Thy Kingdom Come to pray for the most persecuted; and several prayer webinars on topics such as digital persecution and children of the persecuted church. Through these events we engaged over 10,000 people in praying for the most persecuted.

PR and Media Activity

The PR and Media team are working closely with the Advocacy team as part of Advocacy and Public Affairs, strengthening our links to Open Doors' campaigning and influencing work. Former BBC West Africa bureau chief Caroline Duffield has opened new doors within the mainstream media, with coverage on LBC and Sky News among the 'firsts'. It has also allowed the team to work closely with those launching the *Arise Africa* campaign, which seeks to raise the profile of stories from sub-Saharan Africa. The three-strong team has also been contributing to the strength of fellow communications departments worldwide. Megan Titley has led several in-depth training courses for teams serving Open Doors around the world. As well as demystifying 'the media' and how to use it to tell your story, the courses have helped to identify potential spokespeople, some of whom have gone on to speak on national radio. The team regularly produces or shares press releases for use for media departments around the world.

Regular coverage in UK Christian media continues apace. In addition, Ben has been working with producers to make or contribute to several new one-off programmes, short series, or regular devotional slots. One of these is on BBC Radio 2 for Chief Executive Henrietta Blyth.

Major Donors

We are thankful that supporters have risen to the challenges in the field and decided to partner with Open Doors through large donations. These gifts have a unique ability to accelerate and strengthen work in the field. Our Partnerships team take care to facilitate a meaningful connection between major donors and our fieldwork in the spirit of Christian mutuality. In 2023, efforts have been made to improve team operations, which has freed up relationship management time and has had a positive impact on growing genuine major donor involvement. We are seeing the fruits of year-on-year relationship building as major donor gifts exceeded the 2023 target and the size of gifts has gone up.

The team continues to offer donors a direct connection with our field ministry through travel, having led two group trips and connected individual donors to field teams for fellowship while they were on personal travel in the region. In addition, this group was invited to intimate group webinars with persecuted Christians and regional fieldworkers for prayer and discussion to help them connect more deeply and an open day with our board chair and CEO at our office in Witney. We also connected visiting field teams with donors for fellowship and prayer in the UK.

Legacies, Trusts, Grant-Making Organisations and In Memory Giving

Due to the departure of our previous Legacies Administrator, we began 2023 using a consultant to lead our work in this area. By March we successfully transitioned to in-house processing with our new manager completing his accreditation. Legacy income exceeded £1.5 million, the second highest amount in the past seven years. We received 99 payments with an average gift of £15,000. We closed 87 legacy files and opened 82 new, a significant rise on 2022, with 49 closed and 55 opened. The increase, in part, reflects improvements at HMCTS following the Covid-19 backlog. A large portion of legacy gifts continue to come from supporters who have not notified us of their intention to leave a gift. Trust income was down on both 2022 and 2021, but in line with expectations at 97%. A focus for 2024 is to increase our applications, with a 20% increased target covering grant making and family trusts. We continue to offer In Memory giving options, both directly through our website and via secondary partners, MuchLoved.com. We continued to receive donations In Memory of Brother Andrew into 2023, while underlying In Memory held steady.

1.13.2 Engaging and Mobilising the Church

Our focus for 2023 was to extend our reach and develop new relationships and partnerships with churches, networks and denominations whilst developing and strengthening the relationships we already have with churches across the UK and Ireland. We continued to grow faith, raise awareness, support, prayer and action for the persecuted church. We have a great team of church relationship managers, and we introduced a new Church Engagement Team of three people who phone and email churches to introduce new churches to the ministry, reconnect churches that have lapsed, and thank churches that have sent support. The results have been encouraging. Here are some highlights from the year:

- Connected with over 700 new churches, spoke in 1,006 churches with 5,111 individual subscriptions, and exceeded our income target with churches generously giving a total of £1.83 million
- Exhibited at twelve church leader conferences, speaking at six of them, and Hea Woo from North Korea spoke to thousands of leaders at the AOG Leaders conference and the HTB Leaders Conference at the Royal Albert Hall.
- Grew our caseload capacity to over 5,000 churches growing towards our vision of 10,000 churches giving, acting and praying for the persecuted church.
- Developed the church relations team recruiting a new lead role for the South of England and a replacement church development manager in Ireland

1.13.3 Speaking Out in Advocacy

Open Doors launched its annual World Watch List Report in Parliament in January 2023, hosted by the Rt Hon. Sir Stephen Timms MP. Ninety-five MPs attended the in-person launch – along with several Peers and civil servants. This was after hosting the event online for two years due to the Covid-19 pandemic.

In March 2023, Open Doors organised a briefing in Parliament to coincide with International Women's Day and to highlight ongoing rights violations against Christians in Iran. The event was a panel discussion consisting of two MPs, an Iranian church leader, and our CEO presenting the results of Open Doors' research on gender-specific religious persecution. After the event, a parliamentary Early Day Motion on Freedom of Religion or Belief in Iran garnered 48 signatures from MPs.

Open Doors also contributed to a report by the All-Party Parliamentary Group (APPG) on Freedom of Religion or Belief on Nigeria. The APPG includes MPs and Peers from across Parliament. Entitled *Nigeria: Unfolding Genocide? Three Years On*, their report was an update to the extensive APPG report on Nigeria published in 2020. In the submission to this inquiry, Open Doors had an opportunity to highlight recent research on the religious dimension of the violence experienced by Christians in Nigeria.

In September, following attacks on Christians in the context of wider violence in Manipur, India, Open Doors contributed to a panel event run by the APPG on Freedom of Religion or Belief in Parliament. As part of this event, our CEO was able to present Open Doors' research on attacks on women in Manipur which had a religious dimension.

In October, Open Doors was able to work with both the Conservative Christian Fellowship and Christians on the Left at party conferences. We were a partner in a shared event with Christians on the Left at the Labour Party Conference in Liverpool. We also hosted a prayer breakfast with MPs with the Conservative Christian Fellowship at the Conservative Party Conference chaired by the Prime Minister's Deputy Special Envoy for FoRB, David Burrowes.

1.13.4 Encouraging and Releasing the Next Generation

Youth

In 2023 the youth team focused on maximising our reach in connecting directly with young people and youth workers, creating excellent resources which inspire prayer and action on behalf of the persecuted church, and laying foundations for growth in years to come.

Over the year, we spoke to over 15,000 young people in a mix of settings, including youth groups, festivals, events and schools. We've recognised the way that interacting with the persecuted church challenges young people in regard to their own faith and the part they have to play in the global church. With this in mind, we were intentional about ensuring the youth festivals we participated in had opportunities for young people to hear from Open Doors international speakers, with fantastic response.

We have continued to develop Brave Faith Nights, an initiative which began in 2022, and have been humbled to see the ongoing impact these events have on young people. These evenings are a great opportunity to gather youth groups to hear stories of brave faith from our persecuted family, to build brave faith here. They are linked to a youth discipleship resource, Brave Faith, which every young person gets as part of the event. These have been powerful times when we have seen young people commit to following Jesus for the first time, and many more commit to living out a braver faith in their contexts.

As well as promoting Brave Faith, we spent the year developing an updated youth group version of Secret Church. This immersive and interactive session was launched at the National Youth Ministry Weekend as a featured resource to 750 youth leaders and has had lots of interest. In fact, all of our resources have been well received, especially our annual Youth World Watch List and Youth Leader Session Plan, and our ongoing Nano session plans, which take discipleship issues and looking at them through the lens of the persecuted church. Since many youth leaders are volunteers with limited time to give, our free, ready to use resources are well utilised.

Laying foundations for the future took on a key part of our work this year. We secured a new full-time team member for 2024 to ensure we are more effective in supporting youth groups in Northern Ireland and Scotland – two nations we have struggled to build connections in. We continued to invest in our social media and digital channels, developing a new youth website and testing different forms of engagement through social media platforms. With change on the horizon, we focused on building and cementing our key partnerships so they endure beyond individual relationships.

2024 will bring lots of change – shifts in the team make-up including new team members with increased scope, innovative resource development, and new opportunities to share with a mass audience. We will look to capitalise on the connections we have built in the last year; for instance, we have partnered with a festival in 2024 to co-brand our fundraising resource, Choose To Lose, encouraging young people to choose to lose something they love to raise prayer and money for Christians who lose out for their decision to follow Jesus. We are also exploring partnerships with Christian influencers to increase our reach on social media. We continue to explore the best ways to connect and communicate with a generation who are interested in faith, but cautious to commit.

Young Adults

Much of the activity for this demographic is built around growing relational equity with networks, organisations and churches that have a young adult audience, and developing resources that are tailored to this age group. This is a defining life stage, and the persecuted church can really speak into this in terms of growing faith and widening perspective to think beyond self and local issues. A lot of activity centered around rolling out new initiatives to increase reach and effectiveness. For 2024, we are developing The Cost - a young adult campaign that will include a clear supporter journey, events in churches, a young adult weekend away, and new resources for small groups.

In 2023 we ran three Activist courses, an online course to increase awareness and generate action, which was attended by 58 young adults. We hope to grow this in the year ahead. The aim is to engage this group and see more young adults continue their journey of support for the persecuted church by becoming regular givers, events volunteers and speakers.

During this year we developed prayer resources based around the FIFA Women's World Cup, teaming up with a group of young adults to help with the promotion. Over 2,000 print resources were ordered.

Open Doors' Instagram channel reached over 17,500 followers in 2023 – around 70% of the audience are aged 18-40. This has proved a useful platform to grow connections with young adult church groups and individuals, such as recruitment for the Activists course.

The Young Adult team shared at a number of Christian festivals and events including Word Alive (running seminars and after hour sessions, reaching a few hundred students), and David's Tent (an audience of around 5,000 mainly young adults where we ran seminars and prayer sessions). We also developed our relationship with UCCF – the Universities and Colleges Christian Union movement.

1.14 Other Financial Matters

During 2023, 90.1% of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 9.9% spent on generating voluntary income (compared to 7.7% in 2022). We have been blessed with the faithful and loyal commitment of our supporters who have continued their support for Christians facing persecution. Through stringent budgetary control, the Directors and Leadership Team seek to minimise costs and maximise outcome. Key performance indicators are closely monitored to ensure that our persecuted family worldwide receives the maximum benefit. We are grateful to God for the loyalty and faithfulness of each and every individual, group, church, trust and company that has supported us.

1.15 Related Parties

The Chairman of Open Doors International's Board was also a member, until September 2021, and former chair of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

1.16 Reserves

The Directors set the reserves policy in cooperation with ODI. We seek to maximise the amount of income we grant and hold our bank balances as low as is practical. In practice this has meant that during 2023 bank balances were kept at or below a level equivalent to one month's operational expenditure. The ODI reserves policy provides a financial back-up to OD UK&I should it ever be needed, maintaining a prudent level of reserves to ensure stability and flexibility.

SECTION 2: REPORTING ON REQUIREMENTS

2.1 The Approach Taken

The approach taken by OD UK&I with regards to fundraising activity covers a diverse mix of activity and channels using both in-house and volunteer fundraisers.

2.1.1 The types of fundraising we have carried out

OD UK&I engages in the following types of fundraising activity:

- Direct mail
- Digital – social media, website, email
- Private major donors
- Grant making trusts, incl. family trusts
- Church donations
- Legacies
- In Memory giving
- Volunteer-led Community Fundraising
- Volunteer speakers (in churches and church events)
- Presence at 3rd party events and festivals (main stage appeals and exhibition/display stand presence)

2.1.2 Third parties involved in our fundraising

OD UK&I engages the usage of volunteers and a donations service provider in raising funds.

Donations Service Provider

OD UK&I is registered with Stewardship Giving Services ("Stewardship") (Charity number: 234714), a charity service provider offering donors a route to causes in the UK. OD UK&I has a profile on the Stewardship website and is featured in Stewardship communications on an ad-hoc basis. Stewardship facilitates regular and one-off gifts on behalf of OD UK&I monthly.

Volunteers

- Community fundraising – volunteers are encouraged via OD UK&I supporter communications to conduct activities like bake sales and sponsored runs to raise funds among friends, family and colleagues.
- Volunteer speakers – volunteers are given the opportunity to speak on behalf of OD UK&I at churches and church events. Training and materials are provided at OD UK&I's cost.
- Events and festivals – similar to the above, volunteers are able to represent OD UK&I at Christian festivals and events through a main stage appeal or by manning an exhibition/display stand where they can engage directly with potential supporters and encourage charitable giving.

In all the above examples, donations are directed to the Open Doors website, Stewardship, or their personal profile page on a third-party fundraising platform like JustGiving.

2.1.3 Regarding in-house fundraisers employed directly by the charity

In addition to using volunteers, OD UK&I carries out fundraising by in-house fundraisers employed directly by the charity. This is in the form of the Director of Supporter Engagement who holds a fundraising strategy and works with internal stakeholders across marketing communications, partnerships and strategic relations departments to execute on the charity's fundraising objectives. In addition, a fundraising consultant is employed to provide best-practice advice and guidance on campaigns.

2.2 Voluntary Schemes

2.2.1 Registration with the Fundraising Regulator

OD UK&I is a registered charity in England and Wales No. 1125684, Scotland SC043710 and Republic of Ireland 20140984.

2.2.2 Compliance with the Code of Fundraising Practice and how it supports our fundraising activities

Standards: All Fundraising

Behaviour When Fundraising

- **General behaviour –** Our fundraising activity is legal, open, honest and respectful and we are polite to people at all times. We take care not to unfairly criticise or insult other people or organisations. We do not encourage a donor to cancel or change an existing donation in favour of a donation to another charitable institution.
- **Asking for support –** We do not fundraise in a way that is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to donate. We do not continue to ask a person for support if that person clearly indicates – by word or gesture – that they do not want to continue to speak to us.
- **Informing donors and treating people fairly –** OD UK&I and the fundraising materials we use are not inaccurate, misleading (by omission), or ambiguous (by exaggeration). We take great care to ensure claims we make can be backed up by evidence, and regularly consult our team or field partners abroad to respond to supporter enquiries. Our international research is independently verified.
  Our fundraising meets equality law as it applies in England, Wales, Scotland and Northern Ireland and we do not discriminate against people with characteristics protected under the law of these countries. We take all reasonable steps to treat a donor fairly, so that they can make an informed decision about their donation. We do not take advantage of mistakes made by a donor. We do not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstances of any donor at any time. Through our safeguarding policy and staff training, we take into account the needs of any possible donor who may be in vulnerable circumstances or need extra care and support to make an informed decision. This includes being mindful of age, physical and mental health, disability and learning difficulties. We do not take a donation if we know, or have good reason to believe, that a person lacks capacity to make a decision to donate or is in vulnerable circumstances which mean they may not be able to make an informed decision. If money would ever be taken from a person in such circumstances, OD UK&I will return the money to them immediately. We do not ask for regular donations from anyone aged under 18.

Responsibilities of Charitable Institutions and Those Who Govern Them

- **General duties –** The Directors (Trustees) take overall responsibility for the fundraising activities of OD UK&I, considering national guidance (including England, Scotland, Wales and Northern Ireland) when overseeing the fundraising activities and anyone else fundraising on our behalf. We act in the best interests of OD UK&I and are aware of possible conflicts between the duties we owe to our institution and the duties or loyalties we have to others. We follow our institution's conflicts procedures and disregard any other interests we have when making decisions relating to the organisation. We ensure that our institution's assets and resources are used only for the purposes for which they were given, running affairs in line with our governing document, charity law and all other laws and regulations that apply. We act reasonably and carefully in all matters relating to fundraising, taking regular advice, and make it clear to all people fundraising on our behalf that they must make sure that we receive all the money they have raised. We carefully consider the effect of controversial fundraising campaigns on our reputation.
- **Accepting, refusing and returning donations –** OD UK&I does not refuse or return donations, except in exceptional circumstances, honouring the donor's right to request a refund and keeping records of such decisions and reasons. We carry out due diligence on donors of all gifts of £10,000 and above, and work closely with our banking partners to ensure our financial regulatory compliance requirements are met.

- **Complaints and concerns about fundraising –** We have a clear and publicly available complaints procedure which also applies to third parties, volunteers and staff. Complaints are investigated thoroughly and fairly.
- **Using funds –** All donations are used for the purpose for which they were given. We include statements saying what will happen to funds if we receive more than the total amount required.
- **Accounting and reporting –** OD UK&I follows all legal accounting requirements.

Processing Personal Data

- **General requirements for personal data –** OD UK&I meets all legal requirements relating to data protection, including the Data Protection Act 2018; the General Data Protection Regulation (GDPR); and the Privacy and Electronic Communications (EC Directive) Regulations (PECR) 2003, including the requirements of the Telephone Preference Service (TPS), and any revisions to e-privacy legislation that result from the European Commission's review of PECR that began in 2017. We meet all duties to keep data confidential and don't share data if we have a legal duty to keep it confidential, unless there is an overriding legal reason to do so, for example, if a court ordered us to release the data. We keep up to date with guidance from the ICO and pay the data protection fee to the ICO.
- **Storing and maintaining personal data –** All materials are stored securely and in line with our obligations under data protection law. Data kept about donors is accurate and reflects their communication preferences, and we only keep it for as long as is necessary for the purposes we are processing it for and is allowed by law and public interest. Databases are accurate and up to date and we don't send direct marketing to people who have told us they don't want to receive it. We stop sending communications addressed to people we know have died.
- **Sharing and selling personal data –** We do not share or sell a person's personal data with any other organisation unless we have a lawful basis to share it or have the person's consent to do so.
- **Case studies –** when using a real-life example of a person in a case study, we process that person's personal data in line with the law. When a person has died, we get permission from that person's family or guardians.
- **Sharing and selling personal data –** We do not share personal data with any other organisation unless we have a lawful basis to share it and can prove that we meet the processing requirements.
- **Consent for direct marketing communications –** OD UK&I gets a person's consent to send them direct marketing using clear and concise communications in line with data protection and processing relevant laws. Individuals are able to withdraw consent through unsubscribe options made available on every email. Individuals are able to update their records and preferences by contacting our Supporter Relations team at info@opendoorsuk.org. Consent statements are displayed in the same font size as text which asks for personal data. In cases where we have relied on legitimate interest as the lawful basis to process data, we keep records of our decision-making to help show that we meet the conditions set out in the law.
- **Requests from people to access their personal data –** When asked, we give people a copy of the personal data we hold about them, including details of how we use it. Where we hold a person's personal data to fulfil a contract or because we have their consent to process it, we make sure that the personal data can be easily moved, copied or transmitted from one computer system to another if the person asks us to do this.

Processing Donations

- OD UK&I uses policies and processes to deal with donations covering cash, tills floats, receipts, cheques, card transactions, direct debits and Gift Aid, in line with relevant laws.

Standards: Working With Others

- **Volunteers –** We make sure that any guidance, information and support we give to volunteers is adequate and relevant to the type of relationship ('on behalf of' or 'in aid of') that the volunteer has with us. We take reasonable steps to make sure that volunteers keep to standards on handling donations. With regards to volunteer fundraising, we make sure that there are proper arrangements in place for money to be transferred to us quickly and efficiently. We refund volunteer expenses.
  We meet our legal duties on using the Disclosure and Barring Service, Disclosure Scotland or Access NI checks.

Specific considerations when working with 'on-behalf-of' volunteers – We check that 'on-behalf-of' volunteer fundraisers are suitable to act as responsible people on our behalf. We store volunteers' contact information and other personal data in a way that meets the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.

Fundraising involving children – We keep to relevant age limits set by law when organising fundraising activities, and make sure that our staff understand their responsibilities and what they must do in relation to activity organisers, the children taking part, and the parents or guardians of those children. We give the children or young people taking part, and their parents or guardians, guidance on how to carry out fundraising safely and legally. We do not give children under 16 overall responsibility for handling money or responsibility for counting collected money. We only contact children on school premises if we have the approval of the head teacher or a member of the school's staff chosen by the head teacher, and follow any procedures we have agreed with them. We get permission before taking or publishing photographs of children.

Standards: Specific Fundraising Methods

- **Fundraising communications and advertisements –** We make sure all advertisements are legal, decent, honest and truthful, making sure that communications are suitable for the people they are aimed at. This includes, as relevant, compliance to the UK Code of Non-broadcast Advertising and Direct and Promotional Marketing (CAP Code), the UK Code of Broadcast Advertising (BCAP Code), the Town and Country Planning Act 1990 (as amended), the Control of Advertisements Regulations 2007 (as amended) issued under it, or the Highways Act 1980, the Town and Country Planning (Scotland) Act 1997, the Town and Country Planning (Control of Advertisements) (Scotland) Regulations 1984, as amended in 1992, and the Planning (Control of Advertisements) Regulations Northern Ireland 2015.
  Our marketing communications do not contain anything that is likely to cause serious or widespread offence. We take care to avoid causing offence on the grounds of race, age, religion, sex, sexual orientation, or disability. Our literature includes all information that we have to include by law, for example, registered charity status or number, full company name and registered office, as relevant.
  When changing the details of real case studies (e.g. when doing re-enactments) we make this clear and can prove that the case study is representative of a real situation. We meet trademark and copyright law and make sure that we get permission to use images, logos and so on from the people or organisations who hold the rights to these.
- **References in documents –** We meet the requirements under the Companies (Trading Disclosures) Regulations 2008. We make sure all our business letters, correspondence, order forms and related documents (e.g. bills, bills of exchange, promissory notes, endorsements, cheques, orders for money or goods signed on behalf of the charity, documents relating to selling or buying an interest in land, invoices, receipts and letters of credit), including our website, state our registered company name, our company number, the place of registration, our registered office address, and that the charitable institution is a limited company. We are registered on all fundraising notices, advertisements and documents issued by us.
- **Fundraising by mail –** We do not send direct marketing mailings to people who have registered with the Mailing Preference Service (MPS) unless we can show evidence of a previous relationship with that person. We utilise enclosures (items or materials put inside a direct marketing communication sent by mail) to strengthen our message, not to encourage donations because of financial guilt or to cause embarrassment.
- **Fundraising by telephone –** OD UK&I does not engage in fundraising by phone, but does take donations via phone when contacted by supporters.
- **Digital –** We ensure that our contact information is easy to find on our website.
  We meet the Privacy and Electronic Communications (EC Directive) Regulations 2003 (as amended in 2011) and wider data protection requirements. We let users know that our websites uses cookies in a prominent and understandable way to ensure any user agreement to using cookies is suitably informed. We clearly explain how we collect and use personal data through a privacy policy. Information about how we collect and use personal data is easily accessible from our website's home page and any page which collects personal data.
- **Online fundraising platforms –** Third party fees (including payment transaction fees) levied on a donation-by-donation basis by fundraising platforms we are engaged with, are in line with the fundraising code. At this stage we are only involved with Stewardship. We do not allow the setting up of third-party fundraising pages on our website.

- **Payment services –** We meet all legal requirements relating to the Payment Services Regulations 2017 and all relevant financial services laws and regulations.
- **Messages to mobile devices –** OD UK&I does not send messages or raise funds via messages to mobile devices.
- **Bulk email –** We do not send messages from a named person's email account.
- **Events –** OD UK&I did not engage in fundraising or challenge events, but monies are given our staff or volunteers at awareness-raising events on occasion.
- **Lotteries, prize competitions and free draws –** We are not engaged in such activities.
- **Grant-making bodies –** We do not apply for statutory funding such as EU or government grants, but do receive grants from other organisations. We are careful to follow the administrative requirements of the grant-making body regarding payment as well as reporting guidelines and requirements if they form conditions under a grant contract.
- **Payroll giving and post-tax salary donations –** We do not engage in this type of giving.
- **Legacies –** OD UK&I employs a full-time legacy administrator. We do not provide legal advice or offer to act as executor and make it clear that the contents of our communications are not intended to be legal advice from us. We provide suggested wording for legacies made to us and make sure that the suggested wording is accurate and that we are clearly identified. We do not currently communicate with legacy givers in-person, unless we are contacted directly. No third-party fundraisers are employed for legacy giving.
  We do not involve other charitable institutions in making a will and don't pay for wills with charity funds.
  After a legacy has been made, ongoing contact is maintained only on the basis of the testator's stated interests. If asked, we do not explain to family members why they are not included in a will, only why we need the legacy.
  In Legacy cases where conditions or restrictions apply, we follow the conditions outlined as well as relevant laws if the purpose has been fulfilled, already provided for, or can't be fulfilled; the money can no longer be used; or other suitability restraints are encountered. We respect the testator's or their estate's wishes about any public recognition of the gift.

2.3 Failure to Comply with Scheme or Standard Outlined Above

OD UK&I has complied fully with the UK Fundraising Regulator's scheme, including payment of the voluntary annual Fundraising Levy.

2.4 Monitoring 3rd Parties

OD UK&I engages the usage of volunteers and a donations service provider (Stewardship) in raising funds.

Our relationship with Stewardship is managed through our Finance team.

We train, monitor and support our volunteers through:

- a full-time member of staff dedicated to volunteer activity;
- an onboarding process which includes information on the charity and its objectives;
- access to an information portal and printed resources;
- an annual volunteer training weekend.

2.5 Complaints Received in the Last 12 Months

During 2023 we received 12 complaints based on our activities for the purpose of fundraising. Complaints are taken seriously and are dealt with by the Supporter Relations team. It is important that supporters feel listened to and understood, and that their feedback is dealt with.

The Supporter Relations team takes care to record any feedback that we receive from supporters and churches on their CRM records. This may be comments we receive via phone or email. This is a key part of our role since we connect with supporters on a daily basis.

The Supporter Relations team gauges the level of complaints as to whether they are mild, moderate or extreme, and then adds the feedback onto our CRM system to ensure it has been recorded and addressed to the relevant stake holder or department. However, the timeframe in which a response is provided to complaints considers whether it is a low, medium or high priority. Below is a table which reflects how we gauge complaints by priority. Three: low priority, Two: medium priority and One: high priority.

Priority level	Description of this type of complaint	How we will respond
Three (Low)	A complaint will be considered level three (Low) if it meets ALL the following criteria: • The issue has only had a small effect on the supporter (it has not caused them personally any inconvenience or damage). • There has been little or no damage to Open Doors' reputation • The supporter has not asked for their complaint to be passed on to anyone else • There are no allegations of abuse or misconduct against a staff member or volunteer • A complaint will also be priority level three if it is considered to be completely irrational and contrary to widely accepted facts. This would only be the case in extreme examples, such as a supporter claiming North Korea doesn't exist.	• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it. • If Supporter Relations can resolve the complaint, they will do so within one month of receiving it. • If another team or member of staff can resolve the complaint, Supporter Relations will inform them of the complaint, and they will resolve it within one month, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem (e.g., sending a replacement for missing mailing) or a clear plan to change a procedure or resource in future. • If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within one month of receiving the complaint.

Two (Medium)	A complaint will be considered level two if it meets ANY of these criteria, but does not meet the criteria to become a level one complaint: • The issue has had a moderate level of effect on the supporter (e.g., a problem with an order meant they didn't receive the resources they ordered in time for their Open Doors church service) • The issue has the potential to have a small impact on Open Doors' reputation (e.g., Open Doors has published inaccurate information which may cause some people to lose trust in us) • The supporter has asked for their complaint to be passed on to someone outside of Supporter Relations.	• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it. • If Supporter Relations can resolve the complaint, they will do so within two weeks of receiving it. • If another team or member of staff can resolve the complaint, Supporter Relations will pass the complaint to them, and they will resolve it within two weeks, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem caused, or a clear plan to do things differently in future. • Regardless of who is resolving the complaint, Supporter Relations will inform the relevant staff of the complaint. For example, if it is a resource fulfilment problem, the relevant person in direct marketing will be informed; if it's a complaint about a volunteer, the channel owner will be told (except accusations of misconduct – see below). If the supporter has specifically asked for their complaint to be passed on to another member of staff, then Supporter Relations will do this. • If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within two weeks of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate. • In some circumstances, it may be appropriate for someone outside of Supporter Relations to contact the supporter. This should be decided on a case-by-case basis, through a discussion between that member of staff and Supporter Relations

One (High)	A complaint will be considered priority level one if it meets any of these criteria: • The issue had a major impact on the supporter (e.g., they tried to donate £10 but we took £1,000 by accident, which resulted in them being unable to buy food, or going over-drawn) • The issue has the potential to do significant reputational damage e.g., a volunteer speaker said something extremely inappropriate • The supporter has specifically asked for their complaint to be passed on to the Leadership Team (LT)	• Supporter Relations will inform LT of the complaint within 48 working hours of receiving it. LT will decide whether or not to also inform the trustees. • LT will work with Supporter Relations and any other relevant staff to resolve the complaint as quickly as possible (ideally within 3 days). The complaint must be resolved within three days of receiving it. LT or Supporter Relations will communicate to the supporter how the complaint has been resolved. Where possible, the resolution should include an immediate solution to the problem, and a clear plan to do things differently in future. Where this is not possible, either an immediate solution OR a plan to do things differently in future should be found. Supporter Relations or LT will communicate to the supporter about the resolution. • If the issue cannot be resolved, Supporter Relations or LT will inform the supporter that this is the case, and explain why, within three days of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate.

As reflected in the table above, at times we involve colleagues from other departments in helping us respond to a complaint, due to their knowledge of the area the complaint relates to, or because it requires input from a member of the Leadership Team. Our aim is to respond to the supporter as soon as we are able. This is a key priority for us as we do not want supporters to be left waiting for a response. If time is needed to research before responding, holding emails are sent to acknowledge their feedback and let them know we are currently looking into it.

On phone calls, if we are not able to address the complaint there and then, we apologise, empathise and thank them for reaching out to us. To manage expectations, we make it clear that we will investigate further and get back to them as soon as we can. We check whether they would like a call back or an email response once we have an answer to their complaint.

A monthly report is created for feedback and emailed out to the Leadership Team and managers, so that they are aware of any issues that crop up. It is a transparent system which looks at the complaint, how it was dealt with, and the actions taken. A monthly meeting takes place with key stakeholders to address any issues or requests following on from the monthly report. This ensures all supporter complaints are looked at, addressed and reviewed as we discuss actions taken to help and respond to the supporter.

Actions taken in light of complaints received, include:

- Listening and apologising to supporters;
- If a response or answer cannot be given to the supporter straight away, we investigate the complaint further. It is made clear to supporters that we will be back in touch as soon as possible with a response;
- Feedback is created on CRM to ensure it is documented and gauged at the right priority level;
- Relevant departments and stake holders are made aware and involved in providing an explanation or solution where needed;
- Supporter Relations team contacts supporters with explanations or solutions;
- Feedback on CRM is completed, including the actions taken and response from supporter; and
- Feedback is circulated in monthly report and addressed in monthly feedback meeting.

2.6 Vulnerable People

OD UK&I has a Data Protection Policy and Privacy Notice to inform people of their rights and protect them from unreasonable intrusion of their privacy. Members of the public can choose their level of interaction with the organisation, and our communications offer easy ways to opt out of receiving communications from us. We have a complaints procedure in place to ensure any concerns can be communicated and addressed.

We are members of the Direct Marketing Association and are compliant with the Fundraising Code, making sure to follow its recommendations. We do not ask for money on inbound or outbound calls. Vulnerable supporters are flagged in our system for their protection. Donations from vulnerable supporters are insofar as possible returned.

Our Policies are reviewed regularly and in consultation with experts in each discipline to ensure we exercise best practice and are compliant with the law.

All staff and volunteers receive training on Data Protection and those working on the phone are trained on how to engage with vulnerable supporters (see process below).

Vulnerable supporters

- We do not ask for money on any inbound or outbound phone calls.
- We don't pressure people into giving, if someone is not sure or talks of not having much money, we encourage them to focus on prayer. If they are insistent on giving, we kindly suggest that they have a think and pray about it. We also suggest that they talk to a family member or carer and call back the next day or so. This is to prevent them from being put in any financial difficulty.
- CRM alert messages are used to help flag potential vulnerable supporters. This enables us to be aware of previous conversations that link them to being potentially vulnerable.
- As part of the induction process for Supporter Relations, training is given on vulnerable supporters, signs to look out for and how to identify potential vulnerability. Supporter Relations have a Vulnerable Supporter guideline document which is looked at when joining the team and is available for anyone who wants a refresher.
- We have a list of various organisations we can signpost where appropriate e.g. CAP, UCB prayer line, doctors, local church. We offer to pray with them.
- We do refreshers on vulnerable supporters as a team a couple of times a year.
- If supporters (vulnerable or not) want to unsubscribe from postal mail, Supporter Relations Team actions this immediately upon request. If we sense that a vulnerable supporter is finding it too much to receive our mailings, we gently suggest that perhaps it is best we remove them from our postal communications. When unsubscribing supporters from postal mailings, we warn them that there could be one last lot of post in the pipeline due to how long it takes the mailing house to update their details and depending on when they contact us, as the data pull for the next mailing could have already been captured and sent to the mailing house ready to send to supporters on our postal subscription list. We then mark the contact preferences on their record to say 'do not allow' for marketing post so that, going forwards, no more postal communications will be sent to them. We can also unsubscribe supporters from receiving our emails.

- If a supporter contacts us and requests that we set up someone they know to receive regular postal mailings or for ad-hoc resources, due to GDPR, we cannot do this without speaking to the individual concerned. We need people's permission to send them anything which could be classed as marketing.
- If a supporter (vulnerable or not) requests to be removed from our system, we must follow the deletions process.
- If a supporter discloses a safeguarding concern and we need further advice, we speak to the safeguarding lead at OD UK&I or to Thirtyone:eight.
- Any safeguarding concerns are addressed in a safeguarding form which is then sent directly to the safeguarding lead.
- All staff are asked to uphold OD UK&I's safeguarding policy.

SECTION 3: STATEMENT OF DIRECTORS' (TRUSTEES) RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. The Directors are responsible for the appointment of independent Auditors to report on the accounts. This appointment is reviewed periodically.

Company law requires the Directors to ensure financial statements are prepared for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that adequate accounting records are kept that are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information.

Signed by order of the board.

A F Holtshausen

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A F Holtshausen
Chair of Trustees
Dated: 19 Aug 2024

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

We have audited the financial statements of Open Doors with Brother Andrew (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs UK and Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK and Ireland, including the FRC's Ethical Standard and the ethical standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements including the Companies Act 2014.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage of the audit, we gain an understanding of the laws and regulations which apply to the charity and how the leadership team seek to comply with those laws and regulations. This helps us to plan appropriate risk assessments.
- During the audit, we focus on relevant risk areas and review the compliance with the laws and regulations by making relevant enquiries from the leadership team and undertaking corroboration, for example by reviewing Board Minutes and other documentation.

- We assess the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
    - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
    - Making enquiries of the leadership team as to whether they consider fraud or other irregularity may have taken place, or where such opportunity might exist, particularly in terms of cash held physically by the charity;
    - Challenging the leadership team's assumptions with regard to accounting estimates such as legacy recognition and functional allocation of expenses; and
    - Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Howard Neal (Senior Statutory Auditor)
for and on behalf of Shaw Gibbs (Audit) Limited

20 Aug 2024
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Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							as restated	as restated	
Donations and legacies	**3**	7,245,590	4,423,433	5,324,238	16,993,261	6,221,898	5,484,163	4,115,548	15,821,609
Other trading activities		12,611	-	-	12,611	41,704	-	-	41,704
Investments	**4**	23,910	-	-	23,910	2,284	-	-	2,284
Other income	**5**	12,675	-	-	12,675	10,971	-	-	10,971
Total income		7,294,786	4,423,433	5,324,238	17,042,457	6,276,857	5,484,163	4,115,548	15,876,568
Expenditure on:									
Raising funds		1,621,503	-	-	1,621,503	1,187,490	-	-	1,187,490
Charitable activities	**8**	5,077,728	4,423,433	5,324,238	14,825,399	4,566,366	5,484,163	4,115,548	14,166,077
Total expenditure		6,699,231	4,423,433	5,324,238	16,446,902	5,753,856	5,484,163	4,115,548	15,353,567
Net gains/(losses) on investments	**12**	(13,000)	-	-	(13,000)	-	86,459	-	86,459
Net income and movement in funds		582,555	-	-	582,555	523,001	86,459	-	609,460
Reconciliation of funds:									
Fund balances at 1 January 2023		2,969,265	230,039	-	3,199,304	2,446,264	143,580	-	2,589,844
Fund balances at 31 December 2023		3,551,820	230,039	-	3,781,859	2,969,265	230,039	-	3,199,304

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

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		1,306,724		994,759
Investment properties	**14**		500,000		500,000
			1,806,724		1,494,759
Current assets					
Debtors	**15**	1,927,558		1,650,455	
Investments	**16**	-		83,000	
Cash at bank and in hand		355,344		295,934	
		2,282,902		2,029,389	
Creditors: amounts falling due within one year	**17**	307,767		324,844	
Net current assets			1,975,135		1,704,545
Total assets less current liabilities			3,781,859		3,199,304
Income funds					
Designated funds			230,039		230,039
Unrestricted funds			3,551,820		2,969,265
			3,781,859		3,199,304

The financial statements were approved by the board of directors and authorised for issue on 19 Aug 2024 and are signed on its behalf by:

Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**24**		348,521		74,714
Investing activities					
Purchase of tangible fixed assets		(383,021)		(49,742)	
Proceeds from disposal of investments		70,000		-	
Investment income received		23,910		2,284	
Net cash used in investing activities			(289,111)		(47,458)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			59,410		27,256
Cash and cash equivalents at beginning of year			295,934		268,678
Cash and cash equivalents at end of year			355,344		295,934

1 Accounting policies

Company information

Open Doors with Brother Andrew is a private company limited by guarantee incorporated in England and Wales. The registered office is Telfer House, Range Road, Witney, OX29 0YN.

1.1 Accounting convention

The accounts 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Designated funds are transferred from unrestricted funds at the discretion of the Trustees and are sent to Open Doors International for expenditure on the field.

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

1.4 Incoming resources

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All restricted gifts received are accumulated within the UK and in accordance with an affiliation agreement drawn up in 2009, are remitted to Open Doors International in accordance with a predetermined budget. The ultimate responsibility for the use of restricted income is with Open Doors International. Written undertakings are obtained from Open Doors International confirming that all expenditure is in accordance with the wishes of the donor.

1 Accounting policies **(Continued)**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as detailed below. Support costs have been allocated to the costs of raising funds and charitable activities either on a direct cost basis or apportioned on an appropriate basis. The administration costs, which are included in the support costs, are apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Governance costs include the statutory costs of the charity such as the auditors' remuneration, Trustees' expenses and legal advice for the Trustees. These costs have been apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Expenditure is accounted for on an accruals basis so far as it is prudent to do so and is allocated to the relevant category in accordance with internal guidelines agreed by the Trustees from time to time.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses, with the exemption of freehold land that is not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% per annum
Computer Equipment	20% or 33% per annum
Office Equipment	10% to 33% per annum
Motor Vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Part of the freehold property is rented out. In line with FRS 102 Section 16 "Investment property", the relevant part of the freehold property has been classified as an investment property and accounted for in line with Section 16.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign translation is taken to the Statement of Financial Activities including the Income and Expenditure Account.

1.14 Taxation

The charity is entitled to receive refunds of income tax on gifts made under Gift Aid. Income tax refunds are accounted for in the period in which the donation was received and are allocated to the same project as the original gifts.

2 Critical accounting estimates and judgements

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

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

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Investment property valuation

Investment property comprises of the Telfer House mixed-used property (warehouse).

The fair value of the investment property (mixed-use property) was estimated by the Trustees by reference to its market value.

A professional valuation of the property had been carried out by an independent firm of Chartered Surveyors in February 2020, by reference to the underlying market conditions and the market value of similar properties in the relevant area.

The trustees estimate the fair value of the property at the date of the latest change in use to have increased by about 20% from the 2020 professional valuation on a similar basis of market value, for its subsequent accounting as an investment property. The trustees believe that this is a materially correct representation of the fair value of the property at the end of December 2023.

3 Donations and legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	5,531,909	4,423,433	5,316,238	15,271,580	13,694,104
Legacies receivable	1,713,681	-	8,000	1,721,681	2,127,505
	7,245,590	4,423,433	5,324,238	16,993,261	15,821,609

4 Investment income

	2023 £	2022 £
Interest receivable	23,910	2,284

5 Incoming resources from charitable activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	13	21
Rental income	12,662	10,950
	12,675	10,971

6 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £20,340(2022: £11,280) and depreciation of £71,053 (2022: £80,466).

7 Allocation of governance and support costs

	Governance Related 2023 £	Other Support costs 2023 £	Total allocated 2023 £
Cost type			
Staff costs	43,705	1,026,394	1,070,099
Finance costs	20,340	97,238	117,578
Depreciation	-	71,053	71,053
Building costs	-	181,302	181,302
IT costs	-	226,838	226,838
HR costs	-	87,454	87,454
Other costs	2,342	8,935	11,277
Loss on disposal of investments	-	13,000	13,000
Total	66,387	1,712,214	1,778,601

All governance costs are met from unrestricted funds.

The staff costs have been allocated based on the time spent on each activity.

Governance costs:	2023 £	2022 £
Audit fees	20,340	11,280
Professional fees	463	4,663
Meeting expenses	1,879	2,391
Staff costs	43,705	40,066
Total	66,387	58,400

Allocation of governance and support costs to charitable and fundraising activities:	2023 £	2022 £
Providing bibles and Christian literature	113,716	111,973
Training for leadership and discipleship	391,488	440,382
Raising awareness and encouraging prayer	188,395	137,502
Sustaining lives, supporting livelihoods	575,500	449,053
Speaking out in advocacy	138,402	112,688
Engaging and mobilising the Church	173,814	156,449
Preparing the next generation of supporters	22,072	20,525
Allocated to charitable activities	1,603,387	1,428,572
Allocated to fundraising activities	175,214	119,752
Total	1,778,601	1,548,324

8 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encouraging prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2023	2022
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	100,716	391,488	575,500	1,743,485	1,217,033	845,240	204,266	5,077,728	
Designated funds	650,188	1,827,299	1,614,835	-	238,916	92,195	-	4,423,433	
Restricted funds	288,474	1,404,201	3,135,579	-	152,594	343,390	-	5,324,238	
	1,039,378	3,622,988	5,325,914	1,743,485	1,608,543	1,280,825	204,266	14,825,399	
For the year ended 31 December 2022 - as restated									
Unrestricted funds	6,120	316,747	738,499	1,363,508	990,868	947,095	203,529		4,566,366
Designated funds	763,286	2,468,514	1,759,809	-	457,240	35,314	-		5,484,163
Restricted funds	340,950	1,581,678	1,954,611	-	103,273	135,036	-		4,115,548
	1,110,356	4,366,939	4,452,919	1,363,508	1,551,381	1,117,445	203,529		14,166,077

9 Prior year adjustment

In preparing the financial statements for the year ended 31 December 2023, it was identified that the charity did not recognise designated and restricted income and expenditure in accordance with the SORP. Consequently, the prior year designated and restricted income and expenditure have been restated to be in accordance to the SORP.
The impact of this prior year adjustment on the fund accounts and balances shown on the Statement of Financial Activities is £nil, also there is £nil effect on the Balance Sheet.

10 Employees

During the year the charitable company employed the equivalent of 87 full time staff (2022: 78). The actual headcount was 103 (2022: 93).

There were reimbursed expenses to Trustees totalling £739 (2022: £1,136) in the financial year.

There was no trustees' remuneration for the year ended 31 December 2023 (2022: £Nil).

From January 2023 onwards all salaried staff were paid at least £12 an hour. This rate is ahead of the Oxford Living Wage of £11.35 set by Oxford City Council and the real living wage set by the Real Living Wage Foundation for areas outside London for 2023 at £10.90.

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000-£69,999	2	3
£80,000-£89,999	1	1

	2023 £	2022 £
Wages and salaries	3,264,239	2,725,086
Social security costs	295,877	250,643
Pension costs	186,895	154,356
	3,747,011	3,130,085

11 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2023	2022
	£	£
Aggregate compensation	442,787	415,761

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People, Culture and Operations, Director of Advocacy and Public Relations, Director of Strategic Engagement and Director of Finance and Supporter Services.

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

During the year the charity received £nil (2022: £2,500) of rental income and £9,188 (2022: £33,325) with respect to staff secondment from Open Doors International, the worldwide ministry of all Open Doors affiliates. For the year ended 31 December 2023, the charity provided £9,747,670 (2022: £9,599,711) of grants to Open Doors International, in line with its charitable objectives.

No trustee was paid for providing services to the charity in 2023 or 2022.

Eight (2022: eight) trustees made donations, excluding gift aid, to the charity totalling £4,935 (2022: £9,693).

No guarantees have been given or received.

12 Net gains/(losses) on investments

	Unrestricted funds general	Designated funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Gain/(loss) on sale of investments	(13,000)	-	(13,000)	-
Gain on revaluation of investment properties	-	-	-	86,459
	(13,000)	-	(13,000)	86,459
For the year ended 31 December 2022	-	86,459		86,459

13 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,244,975	105,194	121,998	10,990	1,483,157
Additions	325,240	13,453	44,328	-	383,021
Disposals	-	(32,494)	-	-	(32,494)
At 31 December 2023	1,570,215	86,153	166,326	10,990	1,833,684
Depreciation and impairment					
At 1 January 2023	333,750	101,177	42,484	10,990	488,401
Depreciation charged in the year	41,396	4,819	24,838	-	71,053
Eliminated in respect of disposals	-	(32,494)	-	-	(32,494)
At 31 December 2023	375,146	73,502	67,322	10,990	526,960
Carrying amount					
At 31 December 2023	1,195,069	12,651	99,004	-	1,306,724
At 31 December 2022	911,226	4,018	79,515	-	994,759

14 Investment property

	2023
	£
Fair value	
At 1 January 2023 and 31 December 2023	500,000

15 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	3,001	686
Legacies receivable	1,546,436	1,346,549
Accrued income from Gift Aid donations	279,693	245,062
Other debtors	7,578	11,133
Prepayments and accrued income	90,850	47,025
	1,927,558	1,650,455

16 Current asset investments

	2023	2022
	£	£
Investment property held for sale	-	83,000

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	83,581	85,030
Trade creditors	145,991	208,473
Other creditors	5,947	4,033
Accruals and deferred income	72,248	27,308
	307,767	324,844

18 Unrestricted funds

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	2,969,265	7,294,786	(6,699,231)	(13,000)	3,551,820

19 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Granted to Open Doors International	-	4,423,433	(4,423,433)	-	-
Revaluation reserve	230,039	-	-	-	230,039
	230,039	4,423,433	(4,423,433)	-	230,039

Previous year - as restated:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
Granted to Open Doors International	-	5,484,163	(5,484,163)	-	-
Revaluation reserve	143,580	-	-	86,459	230,039
	143,580	5,484,163	(5,484,163)	86,459	230,039

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Emergency disaster relief campaign 1	-	1,558,053	(1,558,053)	-
Children & youth worldwide campaign	-	775,556	(775,556)	-
World Watch List top 10 campaign	-	642,730	(642,730)	-
Middle East campaign	-	502,758	(502,758)	-
Africa campaign	-	388,585	(388,585)	-
Digital persecution campaign	-	233,390	(233,390)	-
Persecuted women campaign	-	181,673	(181,673)	-
Asia campaign 1	-	124,761	(124,761)	-
Emergency disaster relief campaign 2	-	104,738	(104,738)	-
Asia campaign 2	-	68,454	(68,454)	-
Asia campaign 3	-	59,383	(59,383)	-
Background Believers	-	51,477	(51,477)	-
Other special projects	-	632,680	(632,680)	-
	-	5,324,238	(5,324,238)	-

Previous year - as restated:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
World Watch List top 10 campaign	-	906,631	(906,631)	-
Middle East	-	684,171	(684,171)	-
Children & youth worldwide	-	675,046	(675,046)	-
India campaign	-	459,484	(459,484)	-
Africa campaign 1	-	298,524	(298,524)	-
Persecuted Women campaign	-	290,304	(290,304)	-
Special projects	-	73,000	(73,000)	-
Africa campaign 2	-	56,169	(56,169)	-
Other special projects	-	672,219	(672,219)	-
	-	4,115,548	(4,115,548)	-

All funds included within "Other special projects" individually have incoming resources and resources expended of less than £50,000.

21 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	1,076,685	230,039	1,306,724
Investment properties	500,000	-	500,000
Current assets/(liabilities)	1,975,135	-	1,975,135
	3,551,820	230,039	3,781,859

22 Other financial commitments

On 5 December 2019, the charity entered into a contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 60 months starting from 1 March 2020. As at the year end 31 December 2023, a total sum of £23,118 (2022: £44,586) is still outstanding to be paid over monthly instalments.

23 Operating lease commitments

Lessee

	2023 £	2022 £
Within one year	6,172	6,902
Between two and five years	5,658	24,175
	11,830	31,077

No vehicles were leased during the year.

24	**Cash generated from operations**	**2023**	**2022**
		£	**£**
	Surplus for the year	582,555	609,460
	Adjustments for:		
	Investment income recognised in statement of financial activities	(23,910)	(2,284)
	Loss on disposal of investments	13,000	-
	Fair value gains and losses on investment properties	-	(86,459)
	Depreciation and impairment of tangible fixed assets	71,053	80,466
	Movements in working capital:		
	(Increase) in debtors	(277,100)	(708,212)
	(Decrease)/increase in creditors	(17,077)	181,743
	Cash generated from operations	348,521	74,714

OPEN DOORS WITH BROTHER ANDREW

England & Wales - Charity number 1125684

Accounts

Charity Registration No. 1125684
Scottish Charity Registration No. SC043710
Irish Charity Registration No. 20140984

Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R McIntyre	
	Mrs S Tyme	(Resigned 23 March 2023)
	Mr M Frost	
	Mr J Bryson	
	Mr B O Falegan	
	Mr A Cheung	
	Mrs A Walker	(Resigned 23 March 2023)
	S Mahtani	
	Mr G Bleasdale	
	A F Holtshausen	
	Dr E M Craig	
	Miss A Averkiou	
Charity number	1125684	
Company number	06327802	
Registered office	Telfer House Range Road Witney OX29 0YN	
Auditors	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford Oxfordshire OX2 7DY	

OPEN DOORS WITH BROTHER ANDREW

CONTENTS

	Page
Trustees' report	1 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the accounts	16 - 28

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors submit their annual report and the audited financial statements for the year ended 31 December 2022. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard 102 in preparing the annual report and financial statements of the charity.

Introduction from the Board Chair, Robert McIntyre
Persecuted Christians need the long-term prayers, advocacy and financial support of their church family worldwide to help them stand strong. Despite 2022 being a year marked by political instability, a war in Ukraine and a cost-of-living crisis, our supporters rose to the challenge with prayer, action and financial support.

Most notably this year, Andrew Van der Bijl, the founder of Open Doors, passed away at the age of 94. His life of courageous obedience to God and compassionate service to the persecuted church had a profound impact on many people around the world.

January started strong with the annual World Watch List launch. However, the crisis in Ukraine started to show its impact on income as supporters moved to charities who appealed for emergency relief. We saw a continuation of the financial slowdown as the year progressed, ending below our original targets, but with a solid underlying base of support and continued growth of our regular giving.

Our annual campaigns focused on a variety of issues. 2022 was the fourth year of *See. Change.*, which aims to highlight the vulnerability of women who are persecuted for both their faith and gender. Christians in India continue to face increasing violence and persecution driven by the rise of Hindu extremism, and in response, we raised awareness of how propaganda is driving violence and discrimination, raising a total of £514,311. It was also the final year of the *Hope for the Middle East* campaign during which time over 160 Centres of Hope have been established in Syria and 126 in Iraq, providing emergency aid, trauma care, spiritual training care and long-term support.

The PR and Media team ensured a wide variety of persecution-based stories and issues were covered in major outlets like the BBC World Service, Times Radio, BBC Radio 4, The Express, The Critic and The Guardian.

Many churches have experienced challenges with not everyone returning after Covid, a lack of volunteers and a decrease in giving. Despite these challenges, we connected with 453 new churches, spoke in 804 churches and raised £1.23m in financial support.

Our Advocacy work also had a number of milestone events. Among others, the parliamentary launch of our World Watch List report was once again a key event of the year through which 6,999 Open Doors supporters invited their MPs to the online parliamentary launch, 93 MPs attended, alongside Peers and civil servants. In March, we held an academic conference on digital persecution, and in July, we participated in the International Ministerial conference on Freedom of Religion or Belief (FoRB).

We continue to be humbled by the steadfast commitment of our supporters, without whom none of Open Doors' work to support the persecuted church would be possible. Every prayer, every gift, every action is enabling persecuted Christians in the most difficult of circumstances not just to stand strong, but to keep sharing Jesus, no matter the cost.

1. Governing Instrument
Open Doors with Brother Andrew is a charitable company limited by guarantee and is incorporated under its Memorandum and Articles of Association. The charitable company was incorporated on 30 July 2007.

On 1 January 2009 the charitable company took over the assets and activities of a charitable trust also known as Open Doors with Brother Andrew (registered charity number 260600).

2. Management of the Charitable Company
The Directors of the company are also the Trustees of the charitable activities.

The Board of Directors, in consultation with the Chief Executive Officer, set the strategic direction of the charity, agree financial plans and assess the risk implications. The specific skills and knowledge of Directors are utilised within a Finance sub-committee which reviews, and makes recommendations to the Board on relevant areas.

The Finance sub-committee of the Board also acts as an Audit sub-committee to ensure proper oversight of resources. Operational management of the charity has been delegated to the CEO who has in turn recruited a Leadership Team who together have specific responsibility for implementing strategy. Salaries for the CEO and President are set by the Trustees; those of other members of the Leadership Team are set by the CEO. Salaries have also been bench-marked against similar-sized charities.

For ease of definition, for the remainder of this report, Open Doors with Brother Andrew will be referred to by its working name 'Open Doors UK and Ireland' ('OD UK&I'). The worldwide ministry of Open Doors will be referred to as 'Open Doors International' ('ODI').

3. Recruitment and Appointment of New Directors
Each Director serves for a minimum term of three years. Directors are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Directors is taken into consideration before appointment to ensure that financial, legal, HR, marketing, property, IT and business development skills are all represented. Cultural diversity and wider third sector experience are also factors which the Board considers before appointment of Directors. Directors are recruited by a variety of means which may include involvement as a supporter of the organisation, personal recommendation, advertising in the charity's bi-monthly magazine, on the website and through the Christian media. Prospective candidates are interviewed by the existing Directors in association with the CEO and are selected by nomination and a vote by the Board. All Directors must be fully supportive of the Purpose Statement and Core Values of the organisation.

4. Induction and Training of Directors
New Directors are provided with information about the charitable company together with copies of the Charity Commission's booklets for new trustees. Specific times are set aside for training of new and existing Board members. New Directors are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up to date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of ODI in the field.

5. Risk Management
OD UK&I maintains a Risk Register that identifies the major risks to which the charity is exposed. The Leadership Team regularly reviews the systems and procedures which are in place to manage those risks and reports to the Board of Trustees. The register is reviewed on an annual basis by the Board. In addition, emergency action teams are in place to deal with specific issues such as business continuity for buildings and IT, cyber attacks and media response.

6. Fundraising, Data Protection and Safeguarding Policies
OD UK&I has conducted a full review of fundraising, marketing and data protection practice, and safeguarding, and is committed not just to legal compliance but to best practice and ongoing improvements.

The organisation is registered with the statutory body, the Fundraising Regulator, and seeks at all times to treat supporters and potential supporters in a manner that is respectful, accountable and in keeping with our core values

Fundraising
At all times we seek:

- To represent the needs of the persecuted church faithfully and accurately, based on credible research and true case studies, within the security constraints placed upon our communications due to the sensitive nature of our field work.
- To raise funds only when we believe the likely income is matched by field needs.
- Never to apply pressure. We have a clear policy not to ask supporters for money over the phone.
- To communicate clearly about how our supporters' money will be used.
- To ensure that all Gift Aid conditions are met before claiming Gift Aid in respect of a donation.
- Fundraising practices are up to date with latest guidance from the Fundraising Regulator.

Data protection
OD UK&I recognises that the personal data of our supporters is valuable and seeks to embody best practice in the way we gather, store and use supporters' data.

- We aim to protect the confidentiality of personal information and ensure its security at all times, including when dealing with banks and the postal service.
- We aim to comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls.
- We do not pass on supporters' details to any other charity or other organisations unless necessary, and in such instances, we have a data processing agreement in place.
- We do not purchase prospect supporters' data from third parties.
- All staff and key volunteers receive data protection training.

Safeguarding
OD UK&I has a full safeguarding policy in place, as well as processes and practices, which are continually reviewed and improved as appropriate. We have a named Safeguarding lead and deputy who are fully trained in their roles. During 2022 we delivered a training programme here in the UK and Ireland and worked with our international colleagues to develop an online training tool for raising the awareness of safeguarding across the organisation. We have also embedded Safeguarding in our travel processes ensuring alignment with our overall Safeguarding policy. We continually monitor developments in legislative requirements and have recently reviewed our policy to ensure we are compliant with what is required of us as an organisation.

Monitoring of Regulatory Activity
The OD UK&I Risk & Compliance Officer is responsible for data protection and the Head of Marketing is responsible for keeping up to date with The Code of Fundraising Practice and associated guidelines as well as ensuring all response devices and data capture forms comply with the spirit and letter of data protection guidelines. This includes full compliance with the General Data Protection Regulation, GDPR (25 May 2018).

7. Purpose Statement
OD UK&I exists to strengthen and equip Christians living under restriction or facing persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by raising funds to:

- Provide Bibles and Christian resources, leadership training, socio-economic development and advocacy services, and through intercessory prayer;
- Prepare the body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educate and mobilise the body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

8. Review of Activities and Future Developments
In planning the activities for the year, the Directors have considered the Charity Commission's guidance on public benefit, in particular the specific guidance for charities for the advancement of religion.

Established in 1970, OD UK&I is part of a global ministry to persecuted Christians worldwide. As an integral part of Open Doors International, it works alongside 23 other associated ministries. This family of ministries works to encourage, educate and mobilise the church in nations with greater freedom in support of persecuted Christians in over 70 countries around the world.

9. Main Activities
The charitable activities of OD UK&I comprise:

Generating funds to enable:

a. *Provision of Bibles and Christian resources*
Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, MP3 Bibles and discipleship literature.

b. Training in leadership and discipleship
Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution.

c. *Sustaining lives and supporting livelihoods*
Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster.

And also:

d. *Raising awareness and encouraging prayer*
Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies.

e. *Engaging and mobilising the church*
In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events.

f. *Speaking out in advocacy*
Open Doors provides legal support for persecuted believers, as individuals and as groups. Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments.

g. *Encouraging and releasing the next generation*
Specific attention is given to informing and engaging children and young people in prayerful action with the persecuted church through innovative events, social media and resources.

The above activities are supported through direct expenditure in the United Kingdom and Ireland and through making grants to the worldwide ministry of ODI for allocation to projects which meet the objectives of the charity.

10. Objectives for 2022
The key priorities set out in our ministry plan were as follows:

- Connect the UK&I church with the most persecuted
- Serve the most persecuted, resourcing the global church experiencing the most extreme opposition and persecution
- Change policy and practice of freedom of religion and belief
- Grow faith
- Increase organisational effectiveness and efficiency

11. Review of the Year
Political instability, the war in Ukraine and the cost-of-living crisis made 2022 a year of unprecedented economic challenge for many in our own nations and around the world. Yet Open Doors supporters continued to generously support their persecuted family throughout 2022 through their gifts, prayers and actions, strengthening the church to share Jesus no matter the cost.

11.1 Thematic Campaigns

World Watch List 2022
In January we launched the World Watch List campaign, focusing on the top ten countries where following Jesus costs the most. Through our secret networks, Open Doors supports persecuted believers from countries like Afghanistan, North Korea and Somalia, giving them the practical and spiritual support they need to survive. Open Doors UK&I raised £1,113,946 towards supporting Christians from the top ten World Watch List countries in 2022. “Thank you for your time with us, for coming despite the long distance and the poor conditions in which you have to stay here,” said one Afghan refugee who received help from Open Doors partners in a country neighbouring Afghanistan. “This is a good help for our everyday needs. It gives us the feeling of unity with other Christians. We feel that brothers and sisters from other places and countries love, care and support us. We are like a big family.”

Read more about how Open Doors supports Christians facing extreme persecution at **opendoorsuk.org/wwl**

See. Change. for Persecuted Women
2022 was the fourth year of Open Doors' *See. Change.* campaign, which aims to highlight the vulnerability of women who are persecuted for both their faith and gender. This year our focus was on supporting women in North Africa and the Middle East, whose suffering at the hands of their family and community often goes unseen. Open Doors partners in the region are providing many of these women with safe spaces to meet, livelihood training, and discipleship training to help them understand their God-given value and stand strong in the face of persecution. We raised £292,081 towards funding this work in 2022. "We've developed a framework for strengthening the resilience of the local church in this area," explains an Open Doors partner who coordinates this training. "Participants see what a resilient community of Christ in the midst of persecution looks like." "Many have been healed of bitterness, unforgiveness and hatred," says one woman who participated. "Once we are healed, we can help other sisters to heal."

Read more about how Open Doors is supporting persecuted women at **opendoorsuk.org/seechange**

India Campaign
Christians in India continue to face increasing violence and persecution driven by the rise of Hindu extremism. In response, Open Doors launched a global campaign in July 2022 to raise awareness of how propaganda is driving violence and discrimination against Christians in India, and to raise prayer and financial support for believers affected by persecution. A total of £514,311 was raised to support believers in India in 2022. "As soon as Open Doors partners came to know about my situation, God sent them as divine helpers," says Mehr*, who received medical assistance after she was denied hospital treatment despite being violently attacked because of her faith. "Thank you so much for being an encourager in my life. You are continuing to help us and support us with groceries and all our needs. I thank those who helped me. May God bless them and increase them – so they may be able to support other people like they supported me and my family."

Hope for the Middle East
2022 was the final year of the *Hope for the Middle East* campaign which, thanks to our supporters, has been keeping the church in Syria and Iraq alive. During this time, over 160 Centres of Hope have been established in Syria and 126 in Iraq, providing emergency aid, trauma care, spiritual training and long-term support to help persecuted believers rebuild lives shattered by years of war, persecution and economic hardship. The *Hope for the Middle East* campaign raised £886,198 to support the church in the Middle East in 2022. Although the campaign has drawn to a close, the work of our partners on the ground continues. "The support of the church globally is very vital – we know that we are not left alone," says Pastor Edward, who leads the Centre of Hope in Damascus. "We belong to the larger body of Christ. Your support makes it possible to bring the light of Christ further."

Read more about Open Doors' work in the Middle East at **opendoorsuk.org/act/hope-for-the-middle-east/**

Remembering Brother Andrew
On 27 September, Andrew Van der Bijl, the founder of Open Doors, passed away at the age of 94. His life of courageous obedience to God and compassionate service to the persecuted church had a profound impact on many people around the world, and the mission he began now supports millions of persecuted Christians in more than 70 countries. In celebration of his life and legacy, Open Doors produced a commemorative booklet and film and held a special online prayer event, and over £64,156 was donated by supporters to help continue his legacy to the next generations.

11.2 Raising Awareness and Encouraging Prayer

Digital Growth
Digital reach finished 160 per cent ahead of target in 2022. The use of YouTube as a platform to raise awareness was a significant contributor. There was a dip in the early part of the year with significantly lower than average engagement due to the world's attention being focused on the conflict in Ukraine. This picked up towards the end of the year with significant engagement when Open Doors' founder Brother Andrew passed away.

Prayer Engagement
Equipping supporters to pray is a key focus for Open Doors but is notoriously hard to measure. We continue to produce a range of print and digital prayer resources to help supporters and churches to pray regularly for their persecuted family, including a printed daily prayer diary, weekly emails, a bi-monthly Prayer News DVD and prayer resources for churches. In 2022 we ran a year of prayer for Afghanistan through our monthly prayer diary and the website, and produced several prayer resources to help small groups and churches to pray for Afghanistan. We also encouraged supporters to join in a global prayer initiative for the Middle East by lighting up an online world map. The UK and Ireland contributed over 7% of the global prayer.

PR Activity
The PR and Media team are now part of the larger Advocacy team, strengthening our links to Open Doors' campaigning and influencing work. Key to this work have been our new World Watch List guide for MPs and journalists, and an active role organising the first Perspectives lecture with Tom Holland.

Among the outlets to cover a wide variety of persecution-based stories and issues were: BBC World, Service, Times Radio, BBC Radio 4, The Express, The Critic, The Guardian, along with Christian niche media. The PR team are now aiming to increase coverage of the persecuted church in the national news media. We are also developing training material and workshops in news for field bases and are increasingly adding our voices to the planning stages for Open Doors campaigns.

Engaging Major Donors
We continue to have a strong group of major and mid-value donors supporting the persecuted church. We are exceptionally grateful for their support and engagement throughout the pandemic restrictions. We were able to offer one travel opportunity in 2022 and facilitated three supporters to meet with field teams while on personal travel. Face-to-face meetings were significantly lower than in non-pandemic years, particularly in Q1 and Q2 when Covid guidelines were still current. However, attendance at the November Perspectives lecture was encouraging and motivating for our donors.

11.3 Engaging and Mobilising the Church in the UK and Ireland

Our word for 2022 was 'Influence' and our aim was to develop and strengthen relationships across the UK and Ireland church to grow faith and raise support, prayer and action for the persecuted church. Many churches have experienced challenges with not everyone returning after Covid, a lack of volunteers and a decrease in giving. Despite these challenges, many churches have valued their relationship with Open Doors and have remained generous in their support and prayer for the persecuted church. Here are some highlights from the year:

- Connected with 453 new churches, spoke in 804 churches and almost hit our £1.25m target (£1.23m income)
- We took six national church network leaders on a trip to South Korea in November. This has led to new opportunities in 2023, including North Korean Christian Hea Woo coming over to speak at two church leader conferences to thousands of leaders.
- Developed the church relations team and recruited two new church relationship managers in Scotland, three in London and one in the north of England. The London team is a new team, giving us the potential for greater influence in our capital city. The other recruitments are to replace existing roles.
- Developed a new church calling team of three people. This expands our capacity to engage with more churches growing towards our vision of 10,000 churches giving, acting and praying for the persecuted church.

11.4 Speaking Out in Advocacy

The parliamentary launch of our annual World Watch List report in January 2022 was once again a key event of the year. Through a combination of direct engagement with parliamentary offices and a campaign through which 6,999 Open Doors supporters invited their MPs to the online parliamentary launch, 93 MPs attended, alongside Peers and civil servants.

To coincide with International Women's Day in March 2022, we asked supporters to engage with MPs on the issue of Gender-Specific Religious Persecution (GSRP). Alongside briefing for parliamentary interventions on the issue, we held an online discussion with a panel of MPs – at which we launched a report. The live-stream of this on our Facebook page has been watched over 1,300 times.

Also, in March, we held an academic conference on digital persecution, which involved key international speakers and prompted the first parliamentary debate on the issue.

In July, we participated in the International Ministerial conference on Freedom of Religion or Belief (FoRB) by holding parliamentary events on GSRP and violence in Nigeria, both of which involved our supporters. We also ran a FoRB event in Liverpool Cathedral, which was accompanied by an art installation. At the main conference in Westminster, we provided another art installation and a resource stand to engage with delegates. We also launched a digital persecution parliamentary report at the event, which is now used as a university resource.

In November, we held a Perspectives lecture at the British Academy, with writer Rod Dreher speaking about his research into persecuted Christians during the Soviet era.

11.5 Encouraging and Releasing the Next Generation

Young Adults engagement
In many ways 2022 was a year of returning to a new normal post Covid - doing more in-person speaking, events, and cultivating relationships with young adult and student leaders and networks. It was also a year to refresh our Activists programme - reflecting some of the changes in behaviour post pandemic.

We launched a couple of bespoke young adult resources: Clay and Canvas publication and Lose it fundraising initiative.

A lot of activity for this demographic is built around reach and generating brand awareness and credibility. The biggest success we had in reaching this audience was around the World Cup through the Tackle Persecution campaign. We teamed up with professional footballer John Bostock, founder of ballersingod (with over 60k audience on Instagram) - and through social media videos our campaign reached over 40,000 people. Our social posts encouraged people to pray when they play for the seven countries in the tournament who feature on the World Watch List. We also produced resources that resonated with this audience, such as a World Cup wall chart - the 1,000 we had printed were all sent out.

Open Doors' Instagram channel reached over 15,500 followers in 2022 – 70 per cent of the audience are aged 18-40.

Cultivating significant relationships is core business. In 2022 we secured main stage at Sixty one (run by New Wine & Fusion), we had a formal partnership with David's Tent (an audience of around 5,000 mainly young adults). We spoke at 22 student and young adult gatherings in churches and Christian Unions. We will look to grow and develop these opportunities in 2023 as we have strong relationship equity.

Restructure of the Activists programme took time and attention in 2022 - mainly in response to a shift we have seen in young adult/student volunteer behaviour since Covid. We have made the Activists programme into a 5-week course, which we will run three times a year, with the goal of reaching and equipping more young adults. This is all ready to start in 2023.

Youth engagement
2022 has been a year of regrowth and profile building for the youth team.

Our aim for the year was to make sure we took as many opportunities as possible to speak directly to young people and to continue creating resources for youth workers and young people alike to deepen their faith, connection and commitment to the persecuted church.

The team delivered 70 sessions this year to young people and youth workers. This doesn't include sessions delivered by other members of staff or volunteers, but highlights the appetite and opportunity that has been available this year. We spoke to over 7,500 young people at festivals and conferences alone, having some incredible main stage slots with speakers from the persecuted church. We experienced the generosity of young people who gave over £14,000 to Open Doors at these events. Not to mention giving away 1,000 copies of our World Cup Prayer Wallchart at the National Youth Ministry Weekend where we led youth workers in praying for the seven countries competing that are also on the Open Doors World Watch List.

A shift in strategy which we'll continue into 2023 is the creation of 'Brave Faith Nights' - opportunities to gather youth groups together to hear stories of brave faith from our persecuted family in order to build brave faith here. These evenings have been powerful times when we have seen young people commit to following Jesus for the first time, and many more commit to living out a braver faith in their contexts.

We continued to have success with the resources we produce. We've spent the year continuing to promote *Brave Faith*, a six-week discipleship journey to grow brave faith with the persecuted church; this is proving popular with those new to faith. Our glow-in-the-dark Youth World Watch List Map was in high demand, necessitating a re-print mid-year. We've also continued to produce youth leader session plans as more youth groups are being led by volunteers who are looking for free and accessible resources to use with their young people.

In 2023 we will look to maximise on the partnerships we have built this year – we're running the first youth leader trip since 2018. We'll also be ramping up communication and awareness of our youth fundraiser *Choose To Lose* – encouraging young people to choose to lose something they love to raise prayer and money for Christians who lose out for their decision to follow Jesus. At a time when fear around finances might cause us to be restrained, we want to encourage a spirit of generosity, faith and action. We continue to explore the best ways to connect and communicate with a generation who are open to matters of faith, but who also find commitment a challenge.

12. Other Financial Matters
During 2022, 92.6% of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 7.4% spent on generating voluntary income (compared to 6.0% in 2021). We have been blessed with the faithful and loyal commitment of our supporters who have continued their support for Christians facing persecution. Through stringent budgetary control, the Directors and Leadership Team seek to minimise costs and maximise outcome. Key performance indicators are closely monitored to ensure that our persecuted family worldwide receives the maximum benefit. We are grateful to God for the loyalty and faithfulness of each and every individual, group, church, trust and company that has supported us.

13. Related Parties
The Chairman of Open Doors International's Board was also a member, until September 2021, and former chair of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

14. Reserves
The Directors set the reserves policy in cooperation with ODI. We seek to maximise the amount of income we grant, and hold our bank balances as low as is practical. In turn, ODI aims to respond promptly to field ministry needs. The ODI reserves policy provides a financial back-up to OD UK&I should it ever be needed, maintaining a prudent level of reserves to ensure stability and flexibility.

15. Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. The Directors are responsible for the appointment of independent Auditors to report on the accounts. This appointment is reviewed periodically.

Company law requires the Directors to ensure financial statements are prepared for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that adequate accounting records are kept that are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information

Signed by order of the board

Robert McIntyre
.....

Mr R McIntyre
Trustee
Dated: ..... 23 May 2023

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

We have audited the financial statements of Open Doors with Brother Andrew (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs UK and Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK and Ireland, including the FRC's Ethical Standard and the ethical standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements including the Companies Act 2014.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage of the audit, we gain an understanding of the laws and regulations which apply to the charity and how the leadership team seek to comply with those laws and regulations. This helps us to plan appropriate risk assessments.
- During the audit, we focus on relevant risk areas and review the compliance with the laws and regulations by making relevant enquiries from the leadership team and undertaking corroboration, for example by reviewing Board Minutes and other documentation.

- We assess the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
    - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
    - Making enquiries of the leadership team as to whether they consider fraud or other irregularity may have taken place, or where such opportunity might exist, particularly in terms of cash held physically by the charity;
    - Challenging the leadership team's assumptions with regard to accounting estimates such as legacy recognition and functional allocation of expenses; and
    - Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



24 May 2023

Stephen Howard Neal (Senior Statutory Auditor)
for and on behalf of Shaw Gibbs (Audit) Limited .....

Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and legacies	3	6,221,898	3,605,188	5,994,523	15,821,609	16,469,834
Activities for generating funds		41,704	-	-	41,704	19,975
Investment income	4	2,284	-	-	2,284	164
Incoming resources from charitable activities	5	10,971	-	-	10,971	37,734
Total income and endowments		6,276,857	3,605,188	5,994,523	15,876,568	16,527,707
Expenditure on:						
Raising funds		1,187,490	-	-	1,187,490	988,775
Charitable activities	8	4,566,366	3,605,188	5,994,523	14,166,077	15,633,753
Total resources expended		5,753,856	3,605,188	5,994,523	15,353,567	16,622,528
Net (gains) on investments	10	-	(86,459)	-	(86,459)	-
Net income/(expenditure) for the year/ Net movement in funds		523,001	86,459	-	609,460	(94,821)
Fund balances at 1 January 2022		2,446,264	143,580	-	2,589,844	2,684,665
Fund balances at 31 December 2022		2,969,265	230,039	-	3,199,304	2,589,844

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

The statement of financial activities includes all gains and losses in the year and therefore a statement of other comprehensive income has not been prepared.

All of the above relate to continuing activities.

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		994,759		1,439,024
Investment properties	**13**		500,000		-
			1,494,759		1,439,024
Current assets					
Debtors	**14**	1,650,455		942,243	
Investments	**15**	83,000		83,000	
Cash at bank and in hand		295,934		268,678	
		2,029,389		1,293,921	
Creditors: amounts falling due within one year	**16**	324,844		143,101	
Net current assets			1,704,545		1,150,820
Total assets less current liabilities			3,199,304		2,589,844
Income funds					
Designated funds			230,039		143,580
Unrestricted funds			2,969,265		2,446,264
			3,199,304		2,589,844

The financial statements were approved by the board of directors and authorised for issue on 23 May 2023 and are signed on its behalf by:

Robert McIntyre

Mr R McIntyre
Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**22**		74,714		146,569
Investing activities					
Purchase of tangible fixed assets		(49,742)		(66,594)	
Interest received		2,284		163	
Net cash used in investing activities			(47,458)		(66,431)
Financing activities					
Repayment of bank loans		-		(48,546)	
Net cash used in financing activities			-		(48,546)
Net increase in cash and cash equivalents			27,256		31,592
Cash and cash equivalents at beginning of year			268,678		237,086
Cash and cash equivalents at end of year			295,934		268,678

1 Accounting policies

Company information

Open Doors with Brother Andrew is a private company limited by guarantee incorporated in England and Wales. The registered office is Telfer House, Range Road, Witney, OX29 0YN.

1.1 Accounting convention

The accounts 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Designated funds are transferred from unrestricted funds at the discretion of the Trustees and are sent to Open Doors International for expenditure on the field.

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

1.4 Incoming resources

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All restricted gifts received are accumulated within the UK and in accordance with an affiliation agreement drawn up in 2009, are remitted to Open Doors International in accordance with a predetermined budget. The ultimate responsibility for the use of restricted income is with Open Doors International. Written undertakings are obtained from Open Doors International confirming that all expenditure is in accordance with the wishes of the donor.

1 Accounting policies **(Continued)**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as detailed below. Support costs have been allocated to the costs of raising funds and charitable activities either on a direct cost basis or apportioned on an appropriate basis. The administration costs, which are included in the support costs, are apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Governance costs include the statutory costs of the charity such as the auditors' remuneration, Trustees' expenses and legal advice for the Trustees. These costs have been apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Expenditure is accounted for on an accruals basis so far as it is prudent to do so and is allocated to the relevant category in accordance with internal guidelines agreed by the Trustees from time to time.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses, with the exemption of freehold land that is not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% per annum
Computer Equipment	25% or 33.33% per annum
Office Equipment	5% or 20% or 25% per annum
Motor Vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Part of the freehold property is rented out. In line with FRS 102 Section 16 "Investment property", the relevant part of the freehold property has been classified as an investment property and accounted for in line with Section 16.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign translation is taken to the Statement of Financial Activities including the Income and Expenditure Account.

1.14 Taxation

The charity is entitled to receive refunds of income tax on gifts made under Gift Aid. Income tax refunds are accounted for in the period in which the donation was received and are allocated to the same project as the original gifts.

2 Critical accounting estimates and judgements

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

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

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Investment property valuation and transfer

Investment property comprises of the Telfer House mixed-used property (warehouse). The property had been transferred to tangible fixed assets at the end of December 2021 and was transferred back to investment property in December 2022 as the trustees' updated intention is most likely to use it for rental income rather than for the charity's own purpose going forwards.

The fair value of the investment property (mixed-use property) was estimated by the Trustees by reference to its market value.

A professional valuation of the property had been carried out by an independent firm of Chartered Surveyors in February 2020, by reference to the underlying market conditions and the market value of similar properties in the relevant area.

The trustees estimate the fair value of the property at the date of the latest change in use to have increased by about 20% from the 2020 professional valuation on a similar basis of market value, for its subsequent accounting as an investment property. The trustees believe that this is a materially correct representation of the fair value of the property at the end of December 2022.

3 Donations and legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	4,094,393	3,605,188	5,994,523	13,694,104	15,016,606
Legacies receivable	2,127,505	-	-	2,127,505	1,453,228
	6,221,898	3,605,188	5,994,523	15,821,609	16,469,834

4 Investment income

	2022 £	2021 £
Interest receivable	2,284	164

5 Incoming resources from charitable activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	21	-
Rental income	10,950	37,734
	10,971	37,734

6 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £11,280 (2021: £10,770) and depreciation of £80,466 (2021: £68,306).

7 Allocation of governance and support costs

	Governance Related 2022 £	Other Support costs 2022 £	Total allocated 2022 £
Cost type			
Staff costs	40,066	921,189	961,255
Finance costs	11,280	108,434	119,714
Depreciation	-	80,467	80,467
Building costs	-	127,232	127,232
IT costs	-	148,538	148,538
HR costs	-	76,758	76,758
Other costs	7,054	27,306	34,360
Total	58,400	1,489,924	1,548,324

All governance costs are met from unrestricted funds.

The staff costs have been allocated based on the time spent on each activity.

Governance costs:	2022 £	2021 £
Audit fees	11,280	10,770
Professional fees	4,663	2,132
Meeting expenses	2,391	1,258
Staff costs	40,066	42,768
Total	58,400	56,928

Allocation of governance and support costs to charitable and fundraising activities:	2022 £	2021 £
Providing bibles and Christian literature	111,973	79,340
Training for leadership and discipleship	440,382	514,564
Raising awareness and encouraging prayer	137,502	120,842
Sustaining lives, supporting livelihoods	449,053	451,709
Speaking out in advocacy	112,688	86,760
Engaging and mobilising the Church	156,449	117,589
Preparing the next generation of supporters	20,525	15,322
Allocated to charitable activities	1,428,572	1,386,126
Allocated to fundraising activities	119,752	87,667
Total	1,548,324	1,473,793

8 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encouraging prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2022	2021
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	111,973	440,382	449,054	1,363,508	1,100,377	897,543	203,529	4,566,366	
Designated funds	501,770	1,622,756	1,156,866	-	300,581	23,215	-	3,605,188	
Restricted funds	496,613	2,303,801	2,846,999	-	150,423	196,687	-	5,994,523	
	1,110,356	4,366,939	4,452,919	1,363,508	1,551,381	1,117,445	203,529	14,166,077	
For the year ended 31 December 2021									
Unrestricted funds	79,340	514,564	451,709	1,230,681	867,180	743,971	172,815		4,060,260
Designated funds	276,973	1,734,866	1,686,253	132,268	354,427	136,171	-		4,320,958
Restricted funds	538,543	3,554,202	2,956,739	-	104,645	98,406	-		7,252,535
	894,856	5,803,632	5,094,701	1,362,949	1,326,252	978,548	172,815		15,633,753

9 Employees

During the year the charitable company employed the equivalent of 78 full time staff (2021: 77). The actual headcount was 93 (2021: 93).

There were reimbursed expenses to Trustees totalling £1,136 (2021: £379) in the financial year.

There was no trustees' remuneration for the year ended 31 December 2022 (2021: £Nil).

All salaried staff were paid at least £11.97 an hour, this increased to £12.57 in April 2022. This rate is ahead of the Oxford Living Wage of £11.35 set by Oxford City Council and the real living wage set by the Real Living Wage Foundation for areas outside London for 2022 at £10.90.

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000-£69,999	3	-
£70,000-£79,999	-	1
£80,000-£89,999	1	-

	2022 £	2021 £
Wages and salaries	2,725,086	2,594,654
Social security costs	250,643	233,286
Pension costs	154,356	149,727
	3,130,085	2,977,667

10 Net gains/(losses) on investments

	Designated funds 2022 £	Total 2021 £
Revaluation of investment properties	86,459	-

11 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2022	2021
	£	£
Aggregate compensation	415,761	401,949

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People and Culture, Director of Operations, Director of Advocacy and Public Relations, Director of Strategic Engagement and Director of Finance.

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

During the year the charity received £2,500 (2021: £10,000) of rental income and £33,325 (2021: £13,623) with respect to staff secondment from Open Doors International, the worldwide ministry of all Open Doors affiliates. For the year ended 31 December 2022, the charity provided £9,599,711 (2021: £11,573,493) of grants to Open Doors International, in line with its charitable objectives.

No trustee (2021: none) provided services for the charity of £nil (2021: £nil).

Eight (2021: nine) trustees made donations, excluding gift aid, to the charity totalling £9,693 (2021: £7,164).

No trustee (2021: one) had a common interest in both Open Doors with Brother Andrew and Open Doors International.

No guarantees have been given or received.

12 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2022	1,661,426	105,195	77,757	10,990	1,855,368
Additions	5,500	-	44,242	-	49,742
Transfer to investment property	(421,950)	-	-	-	(421,950)
At 31 December 2022	1,244,976	105,195	121,999	10,990	1,483,160
Depreciation and impairment					
At 1 January 2022	295,530	84,949	25,332	10,533	416,344
Depreciation charged in the year	46,629	16,228	17,152	457	80,466
Transfer to investment property	(8,409)	-	-	-	(8,409)
At 31 December 2022	333,750	101,177	42,484	10,990	488,401
Carrying amount					
At 31 December 2022	911,226	4,018	79,515	-	994,759
At 31 December 2021	1,365,896	20,246	52,425	457	1,439,024

13 Investment property

	2022
	£
Fair value	
At 1 January 2022	-
Transfers from owner-occupied property	413,541
Net gains or losses through fair value adjustments	86,459
At 31 December 2022	500,000

Investment property comprises of the Telfer House mixed-used property (warehouse). The property was transferred back to investment property in December 2022 as the trustees have decided to market the property for rent.

14 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	686	3,208
Legacies receivable	1,346,549	655,903
Accrued income from Gift Aid donations	245,062	151,154
Other debtors	11,133	5,375
Prepayments and accrued income	47,025	126,603
	1,650,455	942,243

15 Current asset investments

	2022	2021
	£	£
Investment property held for sale	83,000	83,000

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	85,030	63,445
Trade creditors	208,473	40,858
Other creditors	4,033	2,340
Accruals and deferred income	27,308	36,458
	324,844	143,101

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Revaluation gains	Balance at 31 December 2022
	£	£	£	£	£
Revaluation reserve	143,580	-	143,580	86,459	230,039

18 Events after the reporting date

In Jan 2023, the charity entered an agreement with a digital engineering consultancy firm to upgrade its CRM software system at a cost of £249k.

19 Analysis of net assets between funds

	Total
	£
Fund balances at 31 December 2022 are represented by:	
Tangible fixed assets	994,759
Investment properties	500,000
Current assets/(liabilities)	1,704,545
	3,199,304

20 Other financial commitments

On 5 December 2019, the charity entered into a contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 60 months starting from 1 March 2020. As at the year end 31 December 2022, a total sum of £44,586 (2021: £64,401) is still outstanding to be paid over monthly instalments.

21 Operating lease commitments

	2022	2021
	£	£
Within one year	6,902	6,134
Between two and five years	24,175	730
	31,077	6,864

No vehicles were leased during the year.

22 Cash generated from operations

	2022	2021
	£	£
Surplus/(deficit) for the year	609,460	(94,821)
Adjustments for:		
Investment income recognised in SOFA	(2,284)	(164)
Non-cash income recognised in SOFA	-	(83,000)
Fair value gains and losses on investment properties	(86,459)	-
Depreciation and impairment of tangible fixed assets	80,466	68,306
Movements in working capital:		
(Increase)/decrease in debtors	(708,212)	383,176
Increase/(decrease) in creditors	181,743	(126,928)
Cash generated from operations	74,714	146,569

OPEN DOORS WITH BROTHER ANDREW

England & Wales - Charity number 1125684

Accounts

Charity Registration No. 1125684
Scottish Charity Registration No. SC043710
Irish Charity Registration No. 20140984

Company Registration No. 6327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

shawgibbs
accountants & business advisers

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A McDowell	(Resigned 24 September 2021)
	Mr R McIntyre	
	Mrs S Tyme	
	Mr M Frost	
	Mr J Bryson	
	Mr B O Falegan	
	Mr A Cheung	
	Mrs A Walker	
	S Mahtani	(Appointed 24 September 2021)
	Mr G Bleasdale	(Appointed 24 September 2021)
	A F Holtshausen	(Appointed 24 September 2021)
	Dr E M Craig	(Appointed 24 September 2021)
Charity number	1125684	
Company number	6327802	
Registered office	Telfer House Range Road Witney OX29 0YN	
Auditors	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford OX2 7DY	

OPEN DOORS WITH BROTHER ANDREW

CONTENTS

	Page
Trustees' report	1 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the accounts	16 - 29

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors submit their annual report and the audited financial statements for the year ended 31 December 2021. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard 102 in preparing the annual report and financial statements of the charity.

Introduction from the Board Chair, Robert McIntyre

2021 was another challenging year for many of us as the Covid pandemic continued to restrict the freedoms we so often take for granted. Praise God, those restrictions have now eased and life is slowly returning to normal. But sadly this is not the case for many of our persecuted family, for whom 'normal' life means not greater freedom, but greater restrictions on their ability to live out their faith.

Persecuted Christians need the long-term prayers, advocacy and financial support of their church family worldwide to help them stand strong, which is why we are so thankful to God for the continued generosity and prayerfulness of our supporters. 2020 was a year of incredible growth – but it is perhaps even more amazing that levels of giving throughout 2021 remained significantly higher than before Covid, with income for the year reaching £16,527,707. This has enabled our Field teams to continue providing vital support to believers vulnerable to discrimination and targeted attacks.

Engagement with our advocacy activity also remained high, helping us to build greater influence with parliamentarians. Nearly 7,000 Open Doors supporters invited their MPs to the parliamentary launch of the 2021 World Watch List and as a result over 100 MPs attended. Supporters also continued to connect with and pray for their persecuted family throughout the year, through prayer groups, church meetings, prayer webinars, prayer resources and our annual supporter event, Standing Strong Live.

We continue to be humbled by the steadfast commitment of our supporters, without whom none of Open Doors' work to support the persecuted church would be possible. Every prayer, every gift, every action is enabling persecuted Christians in the most difficult of circumstances not just to stand strong, but to keep sharing Jesus, no matter the cost.

1. Governing Instrument
Open Doors with Brother Andrew is a charitable company limited by guarantee and is incorporated under its Memorandum and Articles of Association. The charitable company was incorporated on 30 July 2007.

On 1 January 2009 the charitable company took over the assets and activities of a charitable trust also known as Open Doors with Brother Andrew (registered charity number 260600).

2. Management of the Charitable Company
The Directors of the company are also the Trustees of the charitable activities.

The Board of Directors, in consultation with the Chief Executive Officer, set the strategic direction of the charity, agree financial plans and assess the risk implications. The specific skills and knowledge of Directors are utilised within a Finance sub-committee which reviews, and makes recommendations to, the Board on relevant areas. The Finance sub-committee of the Board also acts as an Audit sub-committee to ensure proper oversight of resources. Operational management of the charity has been delegated to the CEO who has in turn recruited a Leadership Team who together have specific responsibility for implementing strategy. Salaries for the CEO and President are set by the Trustees; those of other members of the Leadership Team are set by the CEO. Salaries have also been bench-marked against similar-sized charities.

For ease of definition, for the remainder of this report, Open Doors with Brother Andrew will be referred to by its working name 'Open Doors UK and Ireland' ('OD UK&I'). The worldwide ministry of Open Doors will be referred to as 'Open Doors International' ('ODI').

3. Recruitment and Appointment of New Directors
Each Director serves for a minimum term of three years. Directors are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Directors is taken into consideration before appointment to ensure that financial, legal, HR, marketing, property, IT and business development skills are all represented. Cultural diversity and wider third sector experience are also factors which the Board considers before appointment of Directors. Directors are recruited by a variety of means which may include involvement as a supporter of the organisation, personal recommendation, advertising in the charity's bi-monthly magazine, on the website and through the Christian media. Prospective candidates are interviewed by the existing Directors in association with the CEO and are selected by nomination and a vote by the Board. All Directors must be fully supportive of the Purpose Statement and Core Values of the organisation.

4. Induction and Training of Directors
New Directors are provided with information about the charitable company together with copies of the Charity Commission's booklets for new trustees. Specific times are set aside for training of new and existing Board members. New Directors are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up to date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of ODI in the field.

5. Risk Management
OD UK&I maintains a Risk Register that identifies the major risks to which the charity is exposed. The Leadership Team regularly reviews the systems and procedures which are in place to manage those risks and reports to the Board of Trustees. The register is reviewed on an annual basis by the Board. In addition, emergency action teams are in place to deal with specific issues such as business continuity for buildings and IT, cyber attacks and media response.

6. Fundraising, Data Protection and Safeguarding Policies
OD UK&I has conducted a full review of fundraising, marketing and data protection practice, and safeguarding, and is committed not just to legal compliance but to best practice and ongoing improvements.

The organisation is registered with the statutory body, the Fundraising Regulator, and seeks at all times to treat supporters and potential supporters in a manner that is respectful, accountable and in keeping with our core values.

Fundraising
At all times we seek:

- To represent the needs of the persecuted church faithfully and accurately, based on credible research and true case studies, within the security constraints placed upon our communications due to the sensitive nature of our field work.
- To raise funds only when we believe the likely income is matched by field needs.
- Never to apply pressure. We have a clear policy not to ask supporters for money over the phone.
- To communicate clearly about how our supporters' money will be used.
- To ensure that all Gift Aid conditions are met before claiming Gift Aid in respect of a donation.
- Fundraising practices are up to date with latest guidance from the Fundraising Regulator.

Data protection
OD UK&I recognises that the personal data of our supporters is valuable and seeks to embody best practice in the way we gather, store and use supporters' data.

- We aim to protect the confidentiality of personal information and ensure its security at all times, including when dealing with banks and the postal service.
- We aim to comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls.
- We do not pass on supporters' details to any other charity or other organisations unless necessary, and in such instances, we have a data processing agreement in place.
- We do not purchase prospect supporters' data from third parties.
- All staff and key volunteers receive data protection training.

Safeguarding
OD UK&I has a full safeguarding policy in place, as well as processes and practices, which are continually reviewed and improved as appropriate. We have a named Safeguarding lead and deputy who are fully trained in their roles. During 2021 we delivered a training programme here in the UK and Ireland and worked with our international colleagues to develop an online training tool for raising the awareness of safeguarding across the organisation. In 2023 we will be inviting an external review of all policies and procedures to ensure they continue to be robust.

Monitoring of Regulatory Activity
OD UK&I Risk & Compliance Officer is responsible for data protection and the Head of Marketing is responsible for keeping up to date with The Code of Fundraising Practice and associated guidelines as well as ensuring all response devices and data capture forms comply with the spirit and letter of data protection guidelines. This includes full compliance with the General Data Protection Regulation, GDPR (25 May 2018).

7. Purpose Statement
OD UK&I exists to strengthen and equip Christians living under restriction or facing persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by raising funds to:

- Provide Bibles and Christian resources, leadership training, socio-economic development and advocacy services, and through intercessory prayer;
- Prepare the body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educate and mobilise the body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

8. Review of Activities and Future Developments
In planning the activities for the year, the Directors have considered the Charity Commission's guidance on public benefit, in particular the specific guidance for charities for the advancement of religion.

Established in 1970, OD UK&I is part of a global ministry to persecuted Christians worldwide. As an integral part of Open Doors International, it works alongside 20 other associated ministries. This family of ministries works to encourage, educate and mobilise the church in nations with greater freedom in support of persecuted Christians in over 70 countries around the world.

9. Main Activities
The charitable activities of OD UK&I comprise:

Generating funds to enable:

a. Provision of Bibles and Christian resources
Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, MP3 Bibles and discipleship literature.

b. Training in leadership and discipleship
Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution.

c. Sustaining lives and supporting livelihoods
Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster.

And also:

d. Raising awareness and encouraging prayer
Publications and resources – printed, digital and audio-visual – are produced for Christians in the UK and Ireland, alerting them to the needs of the persecuted church and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies.

e. Engaging and mobilising the church
In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events.

f. Speaking out in advocacy
Open Doors provides legal support for persecuted believers, as individuals and as groups. Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments.

g. Encouraging and releasing the next generation
Specific attention is given to informing and engaging children and young people in prayerful action with the persecuted church through innovative events, social media and resources.

The above activities are supported through direct expenditure in the United Kingdom and Ireland and through making grants to the worldwide ministry of ODI for allocation to projects which meet the objectives of the charity.

10. Objectives for 2021
The key priorities set out in our ministry plan were as follows:

a. Connect the UK&I church with the most persecuted
b. Serve the most persecuted, resourcing the global church experiencing the most extreme opposition and persecution
c. Change policy and practice of freedom of religion and belief
d. Grow faith
e. Increase organisational effectiveness and efficiency

11. Review of the Year
Despite the ongoing challenges of the Covid pandemic, Open Doors supporters have faithfully continued to connect with their persecuted family around the world. Through their gifts, prayers and actions, they have strengthened the church to continue to share Jesus, no matter the cost.

11.1 Thematic Campaigns

World Watch List 2021
The year started with the World Watch List campaign, which focused on the top ten countries where following Jesus costs the most. Through our secret networks, Open Doors supports persecuted believers from countries like North Korea, Afghanistan, Iran and Eritrea, giving them the practical and spiritual support they need to survive. Open Doors UK&I raised £850,005 towards supporting Christians from the top ten World Watch List countries in 2021. "Thank you so much for your dedication," said Brother Simon, who supports North Korean believers through our networks in China. "I have seen the church change because of your support. In a letter I received, a Christian said that the church has become much more courageous since they know that foreign brothers and sisters are with them. In a way, the Christians cannot wait until they get to heaven, so they can thank you in person: 'Thanks to you, we know that God exists and has not forgotten us.'"

Read more about how Open Doors raises prayer and support for Christians facing extreme persecution at opendoorsuk.org/wwl

See. Change. for Persecuted Women
2021 was the third year of Open Doors' See. Change. campaign, highlighting the vulnerability of women who are targeted for both their faith and gender. This year our theme was empowering women to overcome persecution and be voices of hope within their communities. For many women in the Middle East and North Africa, choosing to follow Jesus puts them at risk of rejection by their family and community, which then leads to financial and social instability. Open Doors partners are providing many of these women with relief aid, livelihood training and empowerment workshops to equip them to make an impact in their own church communities. We raised £421,928 towards funding this work in 2021. "We really were in a poor situation; we are so thankful for the help we got," said Sozan, a believer from a Muslim background who now works with children at a Centre of Hope run by Open Doors partners in Syria. "I love to teach the children. I do that work together with the wife of the pastor. Working with children is so beautiful."

Read more about how Open Doors is supporting persecuted women at opendoorsuk.org/seechange

India Campaign
Christians in India are caught between two crises – increasing violence and persecution driven by the rise in Hindu extremism, and the Covid pandemic, which has exacerbated the hardships they already face. In response, Open Doors launched a global campaign in July 2021 to raise awareness of how propaganda is driving violence and discrimination against Christians in India, and to raise prayer and financial support for believers affected by persecution and the pandemic. A total of £793,869 was raised to support believers in India in 2021. "Thank you, not just to God but also to His people who have helped us," said Preetha, who received medical aid and spiritual support from Open Doors partners after she was denied treatment following an attack by Hindu extremists. "I have seen God's favour as well as the favour of God's people. You helped, thinking of me as your own."

Hope for the Middle East
After a decade of war and persecution, followed by a pandemic, many Christian communities in Iraq and Syria remain in a desperate situation – and our global *Hope for the Middle East* campaign has never been more needed. This year the campaign focused on the growing work of Centres of Hope, which are keeping the church's hope alive and helping Christians to share that hope with their communities. Open Doors now partners with 40 Centres of Hope in Syria and dozens more in Iraq – providing emergency aid, trauma care and income- generating projects to help people rebuild their lives. The *Hope for the Middle East* campaign raised £627,934 to support the church in the Middle East in 2021. "The Centre of Hope gave me a new beginning in my life, after my old family became like strangers," said Anwar*, the son of a sheikh whose family rejected him when he became a Christian. "Now I've met a new family in the church, and I belong to this family. If it weren't for the Centre of Hope, I don't know what I would have done. I would be homeless, hungry and alone."

Read more about Open Doors' work in the Middle East at opendoorsuk.org/act/hope-for-the-middle-east

11.2 Raising Awareness and Encouraging Prayer

Digital Growth
We continued to build on the success of 2020 with digital engagement finishing 165 per cent ahead of target. This was largely achieved by using strong and engaging content across digital channels to sustain levels of interest from supporters who engaged with us during the 2020 pandemic.

Supporters connected to online events such as the 'Prayer Without Borders' webinar throughout 2021, and we also delivered our annual Standing Strong Live event online, broadcasting to churches and individuals across the UK and Ireland. Feedback from these events remains overwhelmingly positive.

Prayer Engagement
We continue to produce a number of print and digital prayer resources to help supporters to pray regularly for their persecuted family, including a daily prayer diary, weekly emails and a bi-monthly Prayer News DVD. We also ran a month of prayer for India online and in our print prayer diary as part of the India campaign - a total of 55,619 people received the dedicated prayer diary for India in July.

PR Activity
The PR and Media team are now part of the larger Advocacy team, strengthening our links to Open Doors' campaigning and influencing work. Key to this work have been our new World Watch List guide for MPs and journalists, and an active role organising the first Perspectives lecture with Tom Holland.
Among the outlets to cover a wide variety of persecution-based stories and issues were: BBC World, Times Radio, BBC Radio 4, The Times, The Telegraph, The Express, The Guardian, the BBC World Service and – following the World Watch List launch – 15 local radio stations, along with many, more.

Engaging Major Donors
We continue to have a strong group of major and mid-value donors supporting the persecuted church. We are exceptionally grateful for their support and engagement throughout the pandemic restrictions. We were unable to offer any travel opportunities in 2021 and even face-to-face meetings were significantly lower than in non-pandemic years. However, attendance at the November Perspectives lecture was encouraging and motivating for our donors.

Limited to mostly online options, we continue to connect with our core group and share stories from the field via webinars – thank you to the board members who have joined. All reports from those in attendance are that individuals feel closer to our partners and our work.

In recognition that we have a number of supporters with an untapped capacity for larger gifts and/or with a lukewarm connection to the ministry, we are excited to be recruiting for a new prospecting role in 2022. The additional staff member will support ongoing prospecting activities, connecting the relationship managers with new identified major donors.

11.3 Engaging and Mobilising the Church in the UK and Ireland

Our goal for 2021 was to enrich our engagement with churches across each region whilst developing connections with new churches and networks. For the first half of the year our engagement was mainly online and in the second half we were able to meet in-person with churches. It was another tough year for many church leaders: recent reports have confirmed that churches have an average attendance of 30 per cent less than before the pandemic. In the midst of the challenge many church leaders have reached out to us at Open Doors wanting to pray and learn from the resilience of the persecuted church. This has led to a deeper level of partnership and engagement within the UK and Ireland church. Below are some of the highlights:

- Connected with 468 new churches, spoke in over 650 churches and exceeded our stretch income target by reaching over £1.2 million in gifts from churches
- Piloted ONE Church, a new partnership programme between churches in the UK and Ireland and the local persecuted church in South East Asia. We targeted new churches or churches that had capacity to engage more. The programme includes quarterly webinars with partners on the ground, a quarterly newsletter, monthly prayer bulletin and an annual impact report. The trial involved 22 churches in the UK and Ireland and raised over £40,000 in the first year. We plan to roll this out more widely in 2022.
- Mark Hinde who manages our Scotland office was rushed into hospital with Covid in September and spent the next 10 weeks in ICU on a life support machine. The doctors didn't think he would survive, but the church in Scotland and around the world prayed for Mark and his family and he is now back home recovering. It was amazing to see the love and support for Mark and his family from the church in Scotland. This has led to an even greater engagement with Open Doors and the persecuted church
- Most church leader conferences in 2021 took place online only but we did get to be in person at the AOG Mission Conference. There were over 200 church leaders and mission team leaders gathered. We had an opportunity to talk about the work of Open Doors resulting in seven new churches signing up and a generous gift of £20,000 to Open Doors from their offering.

11.4 Speaking Out in Advocacy

The parliamentary launch of our annual World Watch List report in January 2021 was once again a key event of the year. Through a combination of direct engagement with parliamentary offices and a campaign through which 6,801 Open Doors supporters invited their MPs to the parliamentary launch reception, over 100 MPs attended, alongside numerous Peers and civil servants.

To coincide with International Women's Day in March 2021, we asked supporters to engage with MPs on the issue of Gender Specific Religious Persecution. Alongside briefing for parliamentary interventions on the issue, we also held an online discission with a panel of MPs. This was accompanied by briefings for parliamentary questions.

In July, we held a parliamentary launch for our India campaign report 'Destructive Lies'. As a result of the campaigning activity of our supporters, 36 parliamentarians attended. The launch was accompanied by briefings.

11.5 Encouraging and Releasing the Next Generation

Young Adults engagement
2021 presented both challenges and opportunities in our engagement with younger colder audiences. Two projects we had anticipated launching evolved somewhat, and with external feedback we made significant changes with the aim of crafting content that will be more compelling to the audience we are trying to reach:

- A bespoke Young Adult publication produced in collaboration with a young adult agency. Deliberately not part of the corporate brand, this is designed to tell stories and invite young adults into the Open Doors eco system. The initial launch aims to sell 1,000 units.
- We plan to release a student resource - largely focusing on a fundraising and awareness action – in February 2022.

Open Doors' Instagram channel reached over 13,500 followers in 2021 – 70 per cent of the audience are aged 18-40.

We have experienced some challenges in recruiting young adult volunteers to our Activists programme, ending the year with 30 Activists. Many events are still running online rather than in person and universities only returned in person fully in the autumn, and these factors contributed to the recruitment challenge. The programme is designed to be fluid with the goal of generating long-term committed supporters. We ran quarterly online training sessions and one in-person training event in October 2021.

We continue to grow connections with organisations and churches with a strong young adult focus or demographic. We were partners at the David's Tent festival where we led worship and prayer events. We will look to grow and develop these opportunities in 2022 as we have strong relationship equity.

Youth engagement
2021 has been both an encouraging and challenging year for the Youth Team.

We've dedicated time and resource to creating content specifically for young people including video, social media and physical resources. We've also released resources for youth leaders in our new Nano series; these aim to deepen youth discipleship by sharing stories from the persecuted church.

Our most popular resource continues to be the Youth World Watch List which once again we've had record orders for. We rebranded our Youth Fundraiser to 'Choose to Lose' with a broader focus on giving something up to stand with, and raise money for, Christians who lose everything for their faith.

We also were able to host our first ever online youth event in September where we shared stories of young Christians who, despite incredible difficulties, have continued to stand strong in their faith. At this event we launched 'Brave Faith', a six-week journey to help young people to learn from, and take action for, the persecuted church. This included weekly challenges, videos and recorded conversations with young people. As a core partner in the UK's largest Christian Youth Leader Conference, we were able to share about this resource to hundreds of youth workers and have been encouraged by the continuing orders for it.

However, it is worth mentioning that the current state of Christian youth work is disturbing. The interruption to regular youth groups has had a significant impact on how many young people are connecting with churches. Youth groups have largely shrunk, if not disappeared. The correlating impact on youth workers moving on has meant that even where churches are wanting to recruit and invest in this space, there aren't people willing to take the roles. As we seek to build a strong church, we need to recognise the damage that has been done and the challenge of dwindling youth audiences. Despite this, research done by a number of youth agencies (Youth For Christ, Youthscape, Scripture Union) shows that there is an increasing openness to the gospel in young people.

As such, this year we are making and taking as many opportunities as possible to speak directly to young people. The message of the persecuted church communicates hope at a time when young people need to hear it. We want to show them examples of where Christians are counting the cost and finding God to be faithful.

12. Other Financial Matters

During 2021, 94.0 per cent of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 6.0 per cent spent on generating voluntary income (compared to 5.4 per cent in 2020). We have been blessed with the faithful and loyal commitment of our supporters who have continued their support for Christians facing persecution. Through stringent budgetary control, the Directors and Leadership Team seek to minimise costs and maximise outcome. Key performance indicators are closely monitored to ensure that our persecuted family worldwide receives the maximum benefit. We are grateful to God for the loyalty and faithfulness of each and every individual, group, church, trust and company that has supported us.

12.1 Support Received from the Coronavirus Job Retention Scheme (CJRS)

No support was received from the CJRS during 2021. During 2020 Open Doors claimed a total of £57,625 from the Coronavirus Job Retention Scheme (CJRS) due to reduced or no activity levels in certain areas of our work.

13. Related Parties

The Chairman of Open Doors International's Board was also a member, until September 2021, and former chair of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

14. Reserves

The Directors set the reserves policy in cooperation with ODI. We seek to maximise the amount of income we grant, and hold our bank balances as low as is practical. In turn, ODI aims to respond promptly to field ministry needs. The ODI reserves policy provides a financial back-up to OD UK&I should it ever be needed, maintaining a prudent level of reserves to ensure stability and flexibility.

15. Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. The Directors are responsible for the appointment of independent Auditors to report on the accounts. This appointment is reviewed periodically.

Company law requires the Directors to ensure financial statements are prepared for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that adequate accounting records are kept that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information

Signed by order of the board

.....

Mr R McIntyre
Trustee
Dated: ...29/04/22

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

We have audited the financial statements of Open Doors with Brother Andrew (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs UK and Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK and Ireland, including the FRC's Ethical Standard and the ethical standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements including the Companies Act 2014.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage of the audit, we gained an understanding of the laws and regulations which apply to the charity and how the leadership team seek to comply with those laws and regulations. This helped us to plan appropriate risk assessments.
- During the audit, we focused on relevant risk areas and reviewed the compliance with the laws and regulations by making relevant enquiries from the leadership team and undertaking corroboration, for example by reviewing Board Minutes and other documentation.

- We assessed the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
    - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
    - Making enquiries of the leadership team as to whether they consider fraud or other irregularity may have taken place, or where such opportunity might exist, particularly in terms of cash held physically by the charity;
    - Challenging the leadership team's assumptions with regard to accounting estimates such as legacy recognition and functional allocation of expenses; and
    - Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Howard Neal (Senior Statutory Auditor)
for and on behalf of Shaw Gibbs (Audit) Limited

6 May 2022

Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	3	4,896,341	4,320,958	7,252,535	16,469,834	16,651,466
Activities for generating funds		19,975	-	-	19,975	797
Investment income	4	164	-	-	164	528
Incoming resources from charitable activities	5	37,734	-	-	37,734	108,230
Total income and endowments		4,954,214	4,320,958	7,252,535	16,527,707	16,761,021
Expenditure on:						
Raising funds		988,775	-	-	988,775	864,460
Charitable activities	7	4,060,260	4,320,958	7,252,535	15,633,753	15,009,892
Total resources expended		5,049,035	4,320,958	7,252,535	16,622,528	15,874,352
Net (expenditure)/income for the year/ Net movement in funds		(94,821)	-	-	(94,821)	886,669
Fund balances at 1 January 2021		2,541,085	143,580	-	2,684,665	1,797,996
Fund balances at 31 December 2021		2,446,264	143,580	-	2,589,844	2,684,665

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

The statement of financial activities includes all gains and losses in the year and therefore a statement of other comprehensive income has not been prepared.

All of the above relate to continuing activities.

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	13		1,439,024		1,024,285
Investment properties	10		-		416,450
			1,439,024		1,440,735
Current assets					
Debtors	14	942,243		1,325,419	
Investments	11	83,000		-	
Cash at bank and in hand		268,678		237,086	
		1,293,921		1,562,505	
Creditors: amounts falling due within one year	15	143,101		299,598	
Net current assets			1,150,820		1,262,907
Total assets less current liabilities			2,589,844		2,703,642
Creditors: amounts falling due after more than one year	16		-		(18,977)
Net assets			2,589,844		2,684,665
Income funds					
Designated funds			143,580		143,580
Unrestricted funds			2,446,264		2,541,085
			2,589,844		2,684,665

The financial statements were approved by the board of directors and authorised for issue on 29/04/22 and are signed on its behalf by:

Mr R McIntyre
Trustee

Company Registration No. 6327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		146,569		160,457
Investing activities					
Purchase of tangible fixed assets		(66,594)		(47,750)	
Interest received		163		527	
Net cash used in investing activities			(66,431)		(47,223)
Financing activities					
Repayment of bank loans		(48,546)		(59,761)	
Net cash used in financing activities			(48,546)		(59,761)
Net increase in cash and cash equivalents			31,592		53,473
Cash and cash equivalents at beginning of year			237,086		183,613
Cash and cash equivalents at end of year			268,678		237,086

1 Accounting policies

Company information

Open Doors with Brother Andrew is a private company limited by guarantee incorporated in England and Wales. The registered office is Telfer House, Range Road, Witney, OX29 0YN.

1.1 Accounting convention

The accounts 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Open Doors with Brother Andrew meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Designated funds are transferred from unrestricted funds at the discretion of the Trustees and are sent to Open Doors International for expenditure on the field.

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

1.4 Incoming resources

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

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

1 Accounting policies **(Continued)**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All restricted gifts received are accumulated within the UK and in accordance with an affiliation agreement drawn up in 2009, are remitted to Open Doors International in accordance with a predetermined budget. The ultimate responsibility for the use of restricted income is with Open Doors International. Written undertakings are obtained from Open Doors International confirming that all expenditure is in accordance with the wishes of the donor.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as detailed below. Support costs have been allocated to the costs of raising funds and charitable activities either on a direct cost basis or apportioned on an appropriate basis. The administration costs, which are included in the support costs, are apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Governance costs include the statutory costs of the charity such as the auditors' remuneration, Trustees' expenses and legal advice for the Trustees. These costs have been apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Expenditure is accounted for on an accruals basis so far as it is prudent to do so and is allocated to the relevant category in accordance with internal guidelines agreed by the Trustees from time to time.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses, with the exemption of freehold land that is not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and building	2% per annum
Computer Equipment	25% or 33.33% per annum
Office Equipment	5% or 20% or 25% per annum
Motor Vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

Part of the freehold property is rented out. In line with FRS 102 Section 16 "Investment property", the relevant part of the freehold property should be classified as an investment property and accounted for in line with Section 16. However, the trustees believe that the value of the relevant part of the property cannot be reliably measured without undue cost and effort and on that basis they consider it appropriate to treat the property in accordance with Section 17 "Property, plant and equipment".

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

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

Derecognition of financial liabilities

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign translation is taken to the Statement of Financial Activities including the Income and Expenditure Account.

1.14 Taxation

The charity is entitled to receive refunds of income tax on gifts made under Gift Aid. Income tax refunds are accounted for in the period in which the donation was received and are allocated to the same project as the original gifts.

2 Critical accounting estimates and judgements

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

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

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Investment property valuation and transfer to tangible fixed assets

The fair value of the investment property (mixed-use property) was estimated by the Trustees by reference to its market value. The market value was estimated by the professional valuation carried out by an independent firm of Chartered Surveyors in February 2020, by reference to the underlying market conditions and the market value of similar properties in the relevant area.

The investment property was transferred to tangible fixed assets at the year-end as the trustees' intention is most likely to use it for the charity's own purpose rather than for rental income going forwards.

At the date of the change in use, the fair value of the property became the deemed cost for subsequent accounting as tangible fixed assets. The trustees believe that the market value of the property is a materially correct representation of the fair value and that the relevant value was not materially different at the date of the change in use.

3 Donations and legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	3,443,113	4,320,958	7,252,535	15,016,606	15,389,694
Legacies receivable	1,453,228	-	-	1,453,228	1,261,772
	4,896,341	4,320,958	7,252,535	16,469,834	16,651,466

4 Investment income

	2021 £	2020 £
Interest receivable	164	528

5 Incoming resources from charitable activities

	2021 £	2020 £
Furlough grant income	-	57,625
Rental income	37,734	50,605
	37,734	108,230

6 Allocation of governance and support costs

	Governance Related 2021 £	Other Support costs 2021 £	Total allocated 2021 £
Cost type			
Staff costs	42,768	875,973	918,741
Finance costs	10,770	111,510	122,280
Depreciation	-	68,305	68,305
Building costs	-	121,130	121,130
IT costs	-	182,514	182,514
HR costs	-	49,928	49,928
Other costs	3,390	6,836	10,226
Total	56,928	1,416,196	1,473,124

All governance costs are met from unrestricted funds.

The staff costs have been allocated based on the time spent on each activity.

Governance costs:	2021 £	2020 £
Audit fees	10,770	11,660
Professional fees	2,132	4,992
Meeting expenses	1,258	205
Staff costs	42,768	40,148
Total	56,928	57,005

Allocation of governance and support costs to charitable and fundraising activities:	2021 £	2020 £
Providing bibles and Christian literature	79,340	105,828
Training for leadership and discipleship	514,564	513,742
Raising awareness and encouraging prayer	120,842	101,189
Sustaining lives, supporting livelihoods	451,709	489,395
Speaking out in advocacy	86,760	90,393
Engaging and mobilising the Church	117,589	106,758
Preparing the next generation of supporters	15,322	9,065
Allocated to charitable activities	1,386,126	1,416,370
Allocated to fundraising activities	87,667	81,887
Total	1,473,793	1,498,257

7 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encouraging prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2021	2020
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	79,340	514,564	451,709	1,230,681	867,180	743,971	172,815	4,060,260	
Designated funds	276,973	1,734,866	1,686,253	132,268	354,427	136,171	-	4,320,958	
Restricted funds	538,543	3,554,202	2,956,739	-	104,645	98,406	-	7,252,535	
	894,856	5,803,632	5,094,701	1,362,949	1,326,252	978,548	172,815	15,633,753	
For the year ended 31 December 2020									
Unrestricted funds	110,438	534,524	509,192	1,072,347	822,007	621,924	96,069		3,766,501
Designated funds	620,870	2,231,441	2,144,904	-	204,230	176,760	-		5,378,205
Restricted funds	390,197	2,678,379	2,532,232	-	105,126	159,252	-		5,865,186
	1,121,505	5,444,344	5,186,328	1,072,347	1,131,363	957,936	96,069		15,009,892

8 Employees

During the year the charitable company employed the equivalent of 77 full time staff (2020: 77). The actual headcount was 93 (2020: 91).

There were reimbursed expenses to Trustees totalling £379 (2020: £8) in the financial year.

There was no trustees' remuneration for the year ended 31 December 2021 (2020: £Nil).

All salaried staff were paid at least £11.79 an hour, this increased to £11.97 in April 2021. This rate is ahead of the Oxford Living Wage of £10.31 set by Oxford City Council and the real living wage set by the Real Living Wage Foundation for areas outside London for 2021 at £9.90.

Nine (2020: Eight) trustees made donations, excluding gift aid, to the charity totalling £7,164 (2020: £7,592).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£70,000-£79,999	1	1

	2021 £	2020 £
Wages and salaries	2,594,654	2,435,344
Social security costs	233,286	223,336
Pension costs	149,727	144,590
	2,977,667	2,803,270

9 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2021	2020
	£	£
Aggregate compensation	401,949	387,162

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People and Culture, Director of Operations, Director of Advocacy and Public Relations, Director of Strategic Engagement and Director of Finance.

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

During the year the charitable company received £10,000 (2020: £15,000) of rental income and £13,623 (2020: £8,057) with respect to service costs from Open Doors International, the worldwide ministry of all Open Doors affiliates, in return for providing office space. For the year ended 31 December 2021, the charitable company provided £11,573,493 (2020: £11,243,390) of grants to Open Doors International, in line with its charitable objectives.

No trustee (2020: one) provided services for the charity of £nil (2020: £4,992).

One trustee had a common interest in both Open Doors with Brother Andrew and Open Doors International.

No guarantees have been given or received.

10 Investment property

	2021
	£
Fair value	
At 1 January 2021	416,450
Transfers to owner-occupied property	(416,450)
At 31 December 2021	-

10 Investment property **(Continued)**

Investment property comprised of the Telfer House mixed-used property (warehouse).

If the investment property had not been revalued, it would have been included at the historical cost of £272,870. The fair value of the investment property had been arrived at on the basis of a valuation carried out in February 2020 by Carter Jonas Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to the market conditions and market evidence of transaction prices for similar properties.

The property was transferred to tangible fixed assets in December 2021 as the trustees' intention is most likely to use it for the charity's own purpose rather than for rental income.

11 Current asset investments

	2021	2020
	£	£
Investment property held for sale	83,000	-

12 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £10,770 (2020: £11,660) and depreciation of £68,306 (2020: £54,222).

13 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2021	1,241,534	109,771	18,761	28,490	1,398,556
Additions	3,442	4,156	58,996	-	66,594
Disposals	-	(8,732)	-	(17,500)	(26,232)
Transfer from investment property	416,450	-	-	-	416,450
At 31 December 2021	1,661,426	105,195	77,757	10,990	1,855,368
Depreciation					
At 1 January 2021	257,646	72,578	18,761	25,285	374,270
Depreciation charged in the year	37,884	21,103	6,571	2,748	68,306
Eliminated in respect of disposals	-	(8,732)	-	(17,500)	(26,232)
At 31 December 2021	295,530	84,949	25,332	10,533	416,344
Carrying amount					
At 31 December 2021	1,365,896	20,246	52,425	457	1,439,024
At 31 December 2020	983,888	37,192	-	3,205	1,024,285

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	3,208	8,237
Legacies receivable	655,903	1,088,278
Accrued income from Gift Aid donations	151,154	145,947
Other debtors	5,375	8,487
Prepayments and accrued income	126,603	74,470
	942,243	1,325,419

15 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Mortgage	18	-	29,569
Other taxation and social security		63,445	108,460
Trade creditors		40,858	97,095
Other creditors		2,340	18,120
Accruals and deferred income		36,458	46,354
		143,101	299,598

16 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Mortgage	18	-	18,977

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities made up as follows:

				Movement in funds	
	Balance at 1 January 2020	Revaluations, gains and losses	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Revaluation reserve	143,580	-	143,580	-	143,580

18 Loans and overdrafts

	2021	2020
	£	£
Bank loans	-	48,546
Payable within one year	-	29,569
Payable after one year	-	18,977

The mortgage was secured by a fixed charge on the 'Telfer House' property at Cotswold Business Park, Range Road, Witney, Oxon, owned by Open Doors with Brother Andrew. The mortgage was fully repaid and the charge was fully satisfied during the year.

19 Analysis of net assets between funds

	Total
	£
Fund balances at 31 December 2021 are represented by:	
Tangible fixed assets	1,439,024
Current assets/(liabilities)	1,150,820
	2,589,844

20 Other financial commitments

On 5 December 2019, the charity entered into a contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 60 months starting from 1 March 2020. As at the year end 31 December 2021, a total sum of £64,401 (2020: £80,131) is still outstanding to be paid over monthly instalments.

21 Operating lease commitments

	2021	2020
	£	£
Within one year	6,134	6,626
Between two and five years	730	6,864
	6,864	13,490

No vehicles were leased during the year.

22	**Cash generated from operations**	**2021** £	**2020** £
	(Deficit)/surplus for the year	(94,821)	886,669
	Adjustments for:		
	Investment income recognised in SOFA	(164)	(528)
	Non-cash income recognised in SOFA	(83,000)	-
	Depreciation and impairment of tangible fixed assets	68,306	54,222
	Movements in working capital:		
	Decrease/(increase) in debtors	383,176	(803,842)
	(Decrease)/increase in creditors	(126,928)	23,936
	Cash generated from operations	146,569	160,457

OPEN DOORS WITH BROTHER ANDREW

England & Wales - Charity number 1125684

Accounts

Charity Registration No. 1125684
Scottish Charity Registration No. SC043710
Irish Charity Registration No. 20140984

Company Registration No. 6327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

shawgibbs
accountants & business advisers

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A McDowell	
	Mr R McIntyre	
	Mrs S Tyme	
	Mr M Frost	
	Mr J Bryson	
	Mr B O Falegan	(Appointed 14 April 2020)
	Mr A Cheung	(Appointed 14 April 2020)
	Mrs A Walker	(Appointed 25 September 2020)
Charity number	1125684	
Company number	6327802	
Registered office	Telfer House Range Road Witney OX29 0YN	
Auditors	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford OX2 7DY	

OPEN DOORS WITH BROTHER ANDREW

CONTENTS

	Page
Trustees' report	1 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the accounts	16 - 28

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors submit their annual report and the audited financial statements for the year ended 31 December 2020. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard 102 in preparing the annual report and financial statements of the charity.

Introduction from the Board Chair, Robert McIntyre

2020 was a truly extraordinary year for all of us. The Covid-19 pandemic that has swept the globe has changed all our lives – but our persecuted family have been hit particularly hard, with many Christians finding themselves last in line for government aid, and others facing increased violence and pressure during lockdown. So we are deeply grateful for the extraordinary generosity shown by Open Doors supporters in the UK and Ireland in response to this latest crisis facing our persecuted family. Despite the economic challenges presented by Covid restrictions, income for the year grew by an incredible 32%, meaning we could grant an extra £3.9m to the Field versus our 2019 grant – a 53% increase in our grant. This has enabled our Field teams to provide vital support to believers vulnerable to discrimination and targeted attacks - at a time when it has never been more needed.

Open Doors' research has continued to highlight the growth in the severity and extent of persecution faced by Christians around the world, with the World Watch List recording that a staggering 340 million Christians faced high levels of persecution and discrimination in 73 countries in 2020. Our influence in parliament continued to grow, with 122 MPs attending our annual parliamentary launch of the World Watch List.

We are deeply grateful for the constant faithful commitment of our supporters, who continue to give of their time, money and prayers to support believers who are courageously sharing Jesus no matter the cost. Their prayerful and sacrificial generosity is enabling the church around the world to stand strong in the face of incredible challenges, and is a fitting testimony to the extraordinary God whom we serve.

1. Governing Instrument
Open Doors with Brother Andrew is a charitable company limited by guarantee and is incorporated under its Memorandum and Articles of Association. The charitable company was incorporated on 30 July 2007.

On 1 January 2009 the charitable company took over the assets and activities of a charitable trust also known as Open Doors with Brother Andrew (registered charity number 260600).

2. Management of the Charitable Company
The Directors of the company are also the Trustees of the charitable activities.

The Board of Directors, in consultation with the Chief Executive Officer, set the strategic direction of the charity, agree financial plans and assess the risk implications. The specific skills and knowledge of Directors are utilised within a Finance sub-committee which reviews, and makes recommendations to, the Board on relevant areas. The Finance sub-committee of the Board also acts as an Audit sub-committee to ensure proper oversight of resources. Operational management of the charity has been delegated to the CEO who has in turn recruited a Leadership Team who together have specific responsibility for implementing strategy. Salaries for the CEO and President are set by the Trustees; those of other members of the Leadership Team are set by the CEO. Salaries have also been bench-marked against similar-sized charities.

For ease of definition, for the remainder of this report, Open Doors with Brother Andrew will be referred to by its working name 'Open Doors UK and Ireland' ('OD UK&I'). The worldwide ministry of Open Doors will be referred to as 'Open Doors International' ('ODI').

3. Recruitment and Appointment of New Directors
Each Director serves for a minimum term of three years. Directors are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Directors is taken into consideration before appointment to ensure that financial, legal, HR, marketing, property, IT and business development skills are all represented. Cultural diversity and wider third sector experience are also factors which the Board considers before appointment of Directors. Directors are recruited by a variety of means which may include...

involvement as a supporter of the organisation, personal recommendation, advertising in the charity's bi-monthly magazine, on the website and through the Christian media. Prospective candidates are interviewed by the existing Directors in association with the CEO and are selected by nomination and a vote by the Board. All Directors must be fully supportive of the Purpose Statement and Core Values of the organisation.

4. Induction and Training of Directors
New Directors are provided with information about the charitable company together with copies of the Charity Commission's booklets for new trustees. Specific times are set aside for training of new and existing Board members. New Directors are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up-to-date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of ODI in the field.

5. Risk Management
OD UK&I maintains a Risk Register that identifies the major risks to which the charity is exposed. The Leadership Team regularly reviews the systems and procedures which are in place to manage those risks and reports to the Board of Trustees. The register is reviewed on an annual basis by the Board. In addition, emergency action teams are in place to deal with specific issues such as business continuity for buildings and IT, cyber attacks and media response.

6. Fundraising, Data Protection and Safeguarding Policies
OD UK&I has conducted a full review of fundraising, marketing and data protection practice, and safeguarding, and is committed not just to legal compliance but to best practice and ongoing improvements.

The organisation is registered with the statutory body, the Fundraising Regulator, and seeks at all times to treat supporters and potential supporters in a manner that is respectful, accountable and in keeping with our core values.

Fundraising
At all times we seek:

- To represent the needs of the persecuted church faithfully and accurately, based on credible research and true case-studies, within the security constraints placed upon our communications due to the sensitive nature of our field work.
- To raise funds only when we believe the likely income is matched by field needs.
- Never to apply pressure. We have a clear policy not to ask supporters for money over the phone.
- To communicate clearly about how our supporters' money will be used.
- To ensure that all Gift Aid conditions are met before claiming Gift Aid in respect of a donation.

Data protection
OD UK&I recognises that the personal data of our supporters is valuable and seeks to embody best practice in the way we gather, store and use supporters' data.

- We protect the confidentiality of personal information and ensure its security at all times, including when dealing with banks and the postal service.
- We comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls.
- We do not pass on supporters' details to any other charity or other organisations. Nor do we purchase prospect supporters' data from third parties.
- All staff and key volunteers receive data protection training.

Safeguarding
We have implemented the recommendations that were made as a result of our review of Safeguarding (completed at the end of 2018) and now have a full policy in place, as well as a number of improved processes and practices. We have a named Safeguarding lead and deputy who are fully trained in their roles. During 2020 we completed the safeguarding guidelines and have developed a training programme, which will be delivered by the end of March 2021.

Monitoring of Regulatory Activity
OD UK&I Director of Finance is responsible for data protection and the Head of Marketing is responsible for keeping up-to-date with The Code of Fundraising Practice and associated guidelines as well as ensuring all response devices and data capture forms comply with the spirit and letter of data protection guidelines. This includes full compliance with the General Data Protection Regulation, GDPR (25 May 2018).

7. Purpose Statement
OD UK&I exists to strengthen and equip Christians living under restriction or facing persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by raising funds to:

- Provide Bibles and Christian resources, leadership training, socio-economic development and advocacy services, and through intercessory prayer;
- Prepare the body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educate and mobilise the body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

8. Review of Activities and Future Developments
In planning the activities for the year, the Directors have considered the Charity Commission's guidance on public benefit, in particular the specific guidance for charities for the advancement of religion.

Established in 1970, OD UK&I is part of a global ministry to persecuted Christians worldwide. As an integral part of Open Doors International, it works alongside 20 other associated ministries. This family of ministries works to encourage, educate and mobilise the church in nations with greater freedom in support of persecuted Christians in over 60 countries around the world.

9. Main Activities
The charitable activities of OD UK&I comprise:

Generating funds to enable:

a. Provision of Bibles and Christian resources
Persecuted believers are hungry for Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, MP3 Bibles and discipleship literature. OD UK&I spent £1,121,505 on this area of ministry in 2020. A significant proportion of this went to providing and distributing Bibles and Christian resources in India.

b. Training in leadership and discipleship
Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution. OD UK&I spent £5,444,344 on theological training and discipleship training programmes, Sunday school teacher training and trauma counselling. Much of this was used to support Christians in the Middle East.

c. Sustaining lives and supporting livelihoods
Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster. OD UK&I spent £5,186,328 on community development, livelihood training and relief aid in 2020, the largest proportion of which went to support the church in the Middle East.

And also:

d. Raising awareness and encouraging prayer
Publications and resources – printed, digital and audio-visual – are produced for Christians in the UK and Ireland, alerting them to the needs of the persecuted church and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies.

e. Engaging and mobilising the church
In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff, and supported and resourced by volunteers, in churches and at Christian events.

f. Speaking out in advocacy
Open Doors provides legal support for persecuted believers, as individuals and as groups. Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments.

g. Encouraging and releasing the next generation
Specific attention is given to informing and engaging children and young people in prayerful action with the persecuted church through innovative events and resources.

These activities are supported through direct expenditure in the United Kingdom and Ireland and through making grants to the worldwide ministry of ODI for allocation to projects which meet the objectives of the charity.

10. Objectives for 2020
The key priorities set out in our ministry plan were as follows:

a. Connect the UK&I church with the most persecuted

b. Serve the most persecuted, resourcing the global church experiencing the most extreme opposition and persecution

c. Change policy and practice of freedom of religion and belief

d. Grow faith

e. Increase organisational effectiveness and efficiency

11. Review of the year
Despite the challenges of the Covid-19 pandemic, Open Doors supporters have continued to connect with their persecuted family around the world. Through their gifts, prayers and actions, they have strengthened the church to continue to share Jesus, no matter the cost.

11.1 Thematic campaigns

Covid crisis
For many persecuted Christians the effect of the pandemic has been devastating. Across Asia, Christians, many of whom are daily wage labourers, found themselves unemployed and last in line for food and aid, discriminated against by local governments because of their faith. In sub-Saharan Africa, violence against Christians actually increased as Islamic militants exploited lockdown restrictions to attack the church. In response, Open Doors partners on the ground began courageously reaching families in urgent need of food and Open Doors bases around the world launched an emergency appeal to resource their efforts. Thanks to the incredible response of our supporters, OD UK&I was able to give £2,144,118 to provide relief to those in most need, and by the end of 2020 over 283,000 Christians in Asia alone had received vital food and aid. "We were in such a bad condition, but your team came forward and filled our starving stomachs and empty kitchens," says Devi from Asia. "Even now my relatives don't care about our wellbeing because we have embraced the Christian faith. We thank you for all your kind help to us."

Read more about how Open Doors continues to respond to the crisis at **opendoorsuk.org/act/covid-19**

Hope for the Middle East
2020 was the fifth year of our seven-year global *Hope for the Middle East* campaign to keep hope alive for Christians in the Middle East, and Open Doors partners were intending to scale back on emergency food distribution as many displaced believers had begun returning to their homes and villages, thanks to our supporters. But then the pandemic hit and Christians already made vulnerable by years of war and persecution found themselves once again struggling to survive. Open Doors' long term presence in the region meant that our local partners were immediately able to step up to meet the new needs caused by the crisis, providing emergency relief to those in urgent need of food and aid. ODUK&I gave £855,185 to support the church in the Middle East in 2020. "When we saw the increased need, we restarted relief distribution," says Pastor George. "Our church saw that now was the time to stand by the people, support them and show Jesus' love in difficult times. Thank you for your help to make that possible."

Read more about Open Doors' work in the Middle East at **opendoorsuk.org/act/hope-for-the-middle-east**

See. Change. for persecuted women
Open Doors UK&I continued to highlight the double vulnerability of persecuted women through the second year of our *See. Change.* campaign. In 2020 our focus was on women who face social and economic exclusion both because they are Christian and because they are women. For women widowed by Islamic extremists in places like Nigeria, this additional social exclusion leads to extreme poverty and isolation. Open Doors partners are providing these women with economic empowerment and trauma care, as well as working with church leaders to ensure that women are seen when isolated, treated with dignity and confident in the knowledge that God loves them. OD UK&I gave 354,798 towards funding this work in 2020. "My heart is filled with joy!" said Nigerian widow Abigail. "I am grateful to the people God used to provide for me. May He open more doors for them... may God bless them."

Read more about how Open Doors is supporting persecuted women at **opendoorsuk.org/seechange**

11.2 Raising Awareness and Encouraging Prayer

Digital growth
Digital engagement was incredibly successful in 2020 with our digital reach finishing 401% ahead of target. This was largely driven by the Covid-19 pandemic, which created a greater empathy amongst supporters with the plight of persecuted believers impacted by the crisis. As a result, we saw a greater interaction both with Covid content and with other content online, and a significant increase in donations.

The website underwent a refresh in June to bring it up to date and offer a far more supporter-friendly experience. Website conversion rates doubled overall - even trebled at their peak - and donations through digital channels were up 120% in 2020. This was supported through posting engaging social media content and by expanding the range of social media platforms used to connect supporters to the persecuted church.

Following the cancellation of in-person physical events, a decision was made to run a series of webinars called 'Prayer without borders' to enable supporters to continue to connect with persecuted Christians. Feedback from supporters who attended these webinars was overwhelmingly positive. There has also been an increase in Facebook Live broadcasts and content streamed live via YouTube throughout 2020.

Prayer survey
We continue to produce a number of print and digital prayer resources to help supporters to pray regularly for their persecuted family, including a daily prayer diary, weekly emails and a bi-monthly Prayer News DVD. In 2020 we ran an online survey asking supporters how often they prayed for the persecuted church, and 76% responded that they prayed weekly or monthly (46% daily and 30% weekly). In addition, 93% of supporters said they prayed more for the persecuted church as a result of using Open Doors resources.

PR activity
Media coverage in 2020 included the chance for our CEO, Henrietta, to appear on Radio Four's Today programme at the launch of the World Watch List, coverage on the Sunday programme and BBC local radio talking about gendered persecution, and coverage in *The Times, The Sunday Express* and *The Mail.* Nearly every week Open Doors featured in one or more Christian outlets including TWR, Premier and UCB. Towards the end of the year we compiled the first World Watch List country guidebook for the media and politicians, which was published in early 2021.

Engaging Major Donors
We are grateful to our major donors for their support and engagement during a challenging year for all of us. We have been happy to connect with our donors and share stories from the field via webinars. We appreciate everything they do and are inspired to do more with their support.

11.3 Engaging and Mobilising the Church in the UK & Ireland
Our ambition for 2020 was to increase our regional engagement through the appointment of our two new regional relationship managers in Midlands and East and in Wales, and through regional Standing Strong gatherings. These plans were significantly disrupted by Covid, but in the midst of the challenge, adaptation led to innovation which in turn led to new arenas of engagement and influence within the UK & Ireland church. Below are some of the highlights resulting from that innovation:

- Covid has challenged the way we meet together and subsequently how we do events. This led to innovation as events moved online. We began the year with Regional Gatherings meeting in person and witnessing people give their lives to Jesus, but that all suddenly had to stop. The team adapted quickly, entering unchartered waters to host bimonthly prayer webinars, and taking our Standing Strong event online in the Autumn. We reached more than 15,000 people as a result of these online events.
- Our relational engagement with churches shifted 100% to online; this was challenging but the team adapted well. We continued to connect with churches and prioritised praying with church leaders as they prayed with us and for the persecuted church. This has led to a strengthening of relationship. We were also able to connect 303 new churches.
- In the midst of Covid we were unable to attend churches to speak, but soon discovered the benefits of filming our talks, enabling us to speak in more than one church each Sunday. This led to a 50% increase in staff speaking reaching an audience of over 120,000 people, influencing increased response in prayer and giving. Our income target for speaker meetings was £120,000 - we reached £124,000.

11.4 Speaking Out in Advocacy
OD UK&I spent £957,936 on legal support and training for persecuted believers and on raising awareness of their situation amongst influencers within the UK and Ireland in 2020. Of this, £336,012 supported direct advocacy work in the field.

The parliamentary launch of our annual World Watch List report in January 2020 was once again a key event of the year. Through a combination of direct engagement with parliamentary offices and a campaign through which 3,777 Open Doors supporters invited their MPs to the parliamentary launch reception, 122 MPs attended, alongside numerous Peers and civil servants.

In March 2020, as part of the See. Change. campaign, we initiated our women's campaign pledge on Gender Specific Religious Persecution, attending the Justice Conference with the ask that supporters would write to their MP to sign a pledge. However, this campaign was halted due to Covid-19.

As the pandemic unfolded, we started the '#WeStandTogether' campaign in which we asked supporters to write letters of prayers to MPs. These were individually sent out to MPs to encourage them as the lockdown began, and they were accompanied by some Facebook Live events with David Linden MP and Michelle Donelan MP. This was followed by '#TheLastInLine' campaign which aimed to ensure that Christian minorities received fair access to aid during the pandemic. We wrote a briefing for supporters to send to MPs, and also asked supporters to take a picture of themselves with a bowl and cross to represent the discrimination Christians were facing during Covid.

In September 2020 we transitioned the Last in Line campaign to a focus on local faith actors, emphasising the positive and valuable role that churches and Christian organisations can play in responding to Covid. We asked supporters to write to their MPs again to affirm that local faith actors were part of the solution, and to ask the Prime Minister to reappoint a special envoy for Freedom of Religion and Belief (FoRB). As a stakeholder of the All-Party Parliamentary Group on International FoRB, we contributed to a global report on FoRB conditions, producing a number of country profiles. This report launched in March and was followed by an online event at which a significant number of civil servants were briefed with the APPG and key stakeholders – all of which was timed to coincide with the Foreign, Commonwealth and Development Office's own annual Human Rights and Democracy (HRD) report.

11.5 Encouraging and Releasing the Next Generation

Young Adults' engagement

2020 was a year to lay foundations for what is to come in terms of engagement with students and young adults:

- Getting the website refresh over the line – to be more appealing to colder younger audiences was a key part of our goal of engaging emerging audiences.
- Open Doors Instagram reached 10,000 followers – 70% of the audience are aged 18-40.
- Scoping out bespoke young adult products/resources - such as a Young Adult publication for 2021 – as a way to reach and connect with younger audiences. We also began writing a bespoke student resource, and invited students and student workers to feed into its planning and shape. As we come out of lockdown the plan is to get the student resource launched in autumn 2021 when campus life, we hope, returns to normal.

During 2020 we rebranded the Young Adult volunteer stream to Activists and overhauled the application process. We ended the year with 29 Activists – we hope to double this in 2021.

As a team we adapted quickly to the opportunities Covid presented, and ran three online training sessions and a 24-hour prayer event. The Activists also participated in volunteer fundraising, generating over £8,500.

As part of our wider Young Adult engagement, we ran two online Secret Church events which gathered around 200 people. We also continued to build relationships with student Young Adult networks, such as Just Love and Fusion.

Youth engagement

In 2020 the Youth Team realised how adaptable it was. Despite having to adjust a number of our plans, we were still able to achieve our goals of going younger, creating smaller resources more frequently and reaching new audiences.

Our flagship Youth World Watch List resource received the highest number of online orders ever. We were encouraging youth groups to use this, alongside a youth leader session, with their young people as an introduction to the concept and realities of persecution. We purposely amended language, look and feel to appeal to a younger audience and were encouraged by the demand that resulted.

At the start of April we launched 'Isolated Church', an eight-week series on lessons we can learn from the persecuted church in lockdown. This was a chance for us to respond to the immediate need for online resources for youth leaders to use or young people to engage with. It includes videos, stories, activities, Bible reflections and actions to take. Over 250 youth leaders downloaded this resource and the feedback has been overwhelmingly positive.

It was a struggle this year to speak to the mass youth audience as the main opportunity to do this is during summer festivals which were all cancelled. Each festival did produce online content, and we were able to feed into a couple, resulting in excellent ongoing engagement from young people. We made a strategic decision to invest more time into our social media presence, creating more of a personality for young people to connect and engage with, and we have continued to see our engagement levels rise on Instagram. We are exploring how to maximise this in 2021.

Looking ahead, our priorities are to ensure we create the right kind of content for our audience. Our vision is to build a strong church by resourcing youth leaders and young people to engage with and learn from the persecuted church. In a year when Christian youth work has been hugely impacted by Covid-19, our prayer is that young people would be challenged and inspired by those who can never worship openly and that they would respond in wholehearted surrender.

12. Other Financial Matters

During 2020, 94.6% of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 5.4% spent on generating voluntary income (compared to 8.2% in 2019). We have been blessed with the faithful and loyal commitment of our supporters who have continued their support for Christians facing persecution. Through stringent budgetary control, the Directors and Leadership Team seek to minimise costs and maximise outcome. Key performance indicators are closely monitored to ensure that our persecuted family worldwide receives the maximum benefit. We are grateful to God for the loyalty and faithfulness of each and every individual, group, church, trust and company that has supported us.

12.1 Support received from the Coronavirus Job Retention Scheme (CJRS)

During 2020 Open Doors claimed a total of £57,625 from the Coronavirus Job Retention Scheme (CJRS) due to reduced or no activity levels in certain areas of our work. This included our work with events and on international travel, both of which were severely impacted by the Covid-19 pandemic.

13. Related Parties

The Chairman of Open Doors International's Board is also a member and former chair of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

14. Reserves

The Directors set the reserves policy in cooperation with ODI. We seek to maximise the amount of income we grant, and hold our bank balances as low as is practical. In turn, ODI aims to respond promptly to field ministry needs. The ODI reserves policy provides a financial back-up to OD UK&I should it ever be needed, maintaining a prudent level of reserves to ensure stability and flexibility.

15. Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. The Directors are responsible for the appointment of independent Auditors to report on the accounts. This appointment is reviewed periodically.

Company law requires the Directors to ensure financial statements are prepared for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that adequate accounting records are kept that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information

Signed by order of the board

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Mr R McIntyre
Trustee
Dated: 24/06/21

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

We have audited the financial statements of Open Doors with Brother Andrew (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland).

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006 and Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements including the Companies Act 2014.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage of the audit, we gained an understanding of the laws and regulations which apply to the charity and how the leadership team seek to comply with those laws and regulations. This helped us to plan appropriate risk assessments.
- During the audit, we focused on relevant risk areas and reviewed the compliance with the laws and regulations by making relevant enquiries from the leadership team and undertaking corroboration, for example by reviewing Board Minutes, furlough claims and other documentation.

- We assessed the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
  - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
  - Making enquiries of the leadership team as to whether they consider fraud or other irregularity may have taken place, or where such opportunity might exist, particularly in terms of cash held physically by the charity;
  - Challenging the leadership team's assumptions with regard to accounting estimates such as legacy recognition and functional allocation of expenses; and
  - Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited

2 July 2021

Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:						
Donations and legacies	3	5,408,075	5,378,205	5,865,186	16,651,466	12,646,541
Activities for generating funds		797	-	-	797	354
Investment income	4	528	-	-	528	820
Incoming resources from charitable activities	5	108,230	-	-	108,230	45,202
Total income and endowments		5,517,630	5,378,205	5,865,186	16,761,021	12,692,917
Expenditure on:						
Raising funds		864,460	-	-	864,460	1,013,756
Charitable activities	7	3,766,501	5,378,205	5,865,186	15,009,892	11,393,822
Total resources expended		4,630,961	5,378,205	5,865,186	15,874,352	12,407,578
Net gains on investments	9	-	-	-	-	(143,580)
Net income for the year/ Net movement in funds		886,669	-	-	886,669	428,919
Fund balances at 1 January 2020		1,654,416	143,580	-	1,797,996	1,369,077
Fund balances at 31 December 2020		2,541,085	143,580	-	2,684,665	1,797,996

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

The statement of financial activities includes all gains and losses in the year and therefore a statement of other comprehensive income has not been prepared.

All of the above relate to continuing activities.

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	13		1,024,285		1,030,757
Investment properties	11		416,450		416,450
			1,440,735		1,447,207
Current assets					
Debtors	14	1,325,419		521,576	
Cash at bank and in hand		237,086		183,613	
		1,562,505		705,189	
Creditors: amounts falling due within one year	15	(299,598)		(315,051)	
Net current assets			1,262,907		390,138
Total assets less current liabilities			2,703,642		1,837,345
Creditors: amounts falling due after more than one year	16		(18,977)		(39,349)
Net assets			2,684,665		1,797,996
Income funds					
Unrestricted funds - Designated	17		143,580		143,580
Unrestricted funds - general			2,541,085		1,654,416
			2,684,665		1,797,996

The financial statements were approved by the Trustees on 24/06/21

Mr R McIntyre
Trustee

Company Registration No. 6327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Cash generated from operations	23		160,457		198,690
Investing activities					
Purchase of tangible fixed assets		(47,750)		(52,511)	
Interest received		527		819	
Net cash used in investing activities			(47,223)		(51,692)
Financing activities					
Repayment of bank loans		(59,761)		(66,880)	
Net cash used in financing activities			(59,761)		(66,880)
Net increase in cash and cash equivalents			53,473		80,118
Cash and cash equivalents at beginning of year			183,613		103,495
Cash and cash equivalents at end of year			237,086		183,613

1 Accounting policies

Company information

Open Doors with Brother Andrew is a private company limited by guarantee incorporated in England and Wales. The registered office is Telfer House, Range Road, Witney, OX29 0YN.

1.1 Accounting convention

The accounts 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Open Doors with Brother Andrew meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Designated funds are transferred from unrestricted funds at the discretion of the Trustees and are sent to Open Doors International for expenditure on the field.

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

1.4 Incoming resources

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

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

1 Accounting policies **(Continued)**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All restricted gifts received are accumulated within the UK and in accordance with an affiliation agreement drawn up in 2009, are remitted to Open Doors International in accordance with a predetermined budget. The ultimate responsibility for the use of restricted income is with Open Doors International. Written undertakings are obtained from Open Doors International confirming that all expenditure is in accordance with the wishes of the donor.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as detailed below. Support costs have been allocated to the costs of raising funds and charitable activities either on a direct cost basis or apportioned on an appropriate basis. The administration costs, which are included in the support costs, are apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Governance costs include the statutory costs of the charity such as the auditors' remuneration, Trustees' expenses and legal advice for the Trustees. These costs have been apportioned to the costs of raising funds and charitable activities based on the weighted average of raising funds and each charitable activity cost, over the total relevant costs.

Expenditure is accounted for on an accruals basis so far as it is prudent to do so and is allocated to the relevant category in accordance with internal guidelines agreed by the Trustees from time to time.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses, with the exemption of freehold land that is not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and building	2% per annum
Computer Equipment	25% or 33.33% per annum
Office Equipment	5% or 20% or 25% per annum
Motor Vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

Part of the freehold property is rented out. In line with FRS 102 Section 16 "Investment property", the relevant part of the freehold property should be classified as an investment property and accounted for in line with Section 16. However, the trustees believe that the value of the relevant part of the property cannot be reliably measured without undue cost and effort and on that basis they consider it appropriate to treat the property in accordance with Section 17 "Property, plant and equipment".

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

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

Derecognition of financial liabilities

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign translation is taken to the Statement of Financial Activities including the Income and Expenditure Account.

1.14 Taxation

The charity is entitled to receive refunds of income tax on gifts made under Gift Aid. Income tax refunds are accounted for in the period in which the donation was received and are allocated to the same project as the original gifts.

2 Critical accounting estimates and judgements

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

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

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Investment property valuation

The fair value of the investment property (mixed-use property) was estimated by the Trustees by reference to its market value. The market value was estimated by the professional valuation carried out by an independent firm of Chartered Surveyors in February 2020, by reference to the underlying market conditions and the market value of similar properties in the relevant area. The trustees believe that the market value of the property is a materially correct representation of the fair value and that the relevant value was not materially different at the year-end date.

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£	£
Donations and gifts	4,146,303	5,378,205	5,865,186	15,389,694	11,198,078
Legacies receivable	1,261,772	-	-	1,261,772	1,448,463
	5,408,075	5,378,205	5,865,186	16,651,466	12,646,541

4 Investment income

	2020	2019
	£	£
Interest receivable	528	820

5 Incoming resources from charitable activities

	2020	2019
	£	£
Furlough grant income	57,625	-
Rental income	50,605	45,202
	108,230	45,202

6 Allocation of governance and support costs

	Governance Related 2020 £	Other Support costs 2020 £	Total allocated 2020 £
Cost type			
Staff costs	40,148	837,081	877,229
Finance costs	11,660	132,015	143,675
Depreciation	-	54,222	54,222
Building costs	-	113,059	113,059
Other IT costs	-	204,573	204,573
HR costs	-	98,448	98,448
Other costs	5,197	1,854	7,051
Total	57,005	1,441,252	1,498,257

All governance costs are met from unrestricted funds.

The staff costs have been allocated based on the time spent on each activity.

Governance costs:	2020 £	2019 £
Audit fees	11,660	8,400
Professional fees	4,992	4,302
Meeting expenses	205	1,841
Staff costs	40,148	40,726
Total	57,005	55,269

Allocation of governance and support costs to charitable and fundraising activities:	2020 £	2019 £
Providing bibles and Christian literature	105,828	123,587
Training for leadership and discipleship	513,742	362,719
Raising awareness and encouraging prayer	101,189	174,482
Sustaining lives, supporting livelihoods	489,395	590,135
Speaking out in advocacy	90,393	102,204
Engaging and mobilising the Church	106,758	115,871
Preparing the next generation of supporters	9,065	12,711
Allocated to charitable activities	1,416,370	1,481,709
Allocated to fundraising activities	81,887	131,836
Total	1,498,257	1,613,545

7 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encouraging prayer	Speaking out in advocacy	Engaging and mobilising the Church	Preparing the next generation of supporters	2020	2019
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	110,438	534,524	509,192	1,072,347	621,924	822,007	96,069	3,766,501	
Designated funds	620,870	2,231,441	2,144,904	-	176,760	204,230	-	5,378,205	
Restricted funds	390,197	2,678,379	2,532,232	-	159,252	105,126	-	5,865,186	
	1,121,505	5,444,344	5,186,328	1,072,347	957,936	1,131,363	96,069	15,009,892	
For the year ended 31 December 2019									
Unrestricted funds	123,587	362,719	590,311	1,341,681	653,995	890,991	97,747		4,061,031
Designated funds	329,056	2,011,694	1,375,738	-	106,836	239,924	-		4,063,248
Restricted funds	201,667	938,387	2,008,371	-	28,183	92,935	-		3,269,543
	654,310	3,312,800	3,974,420	1,341,681	789,014	1,223,850	97,747		11,393,822

8 Employees

During the year the charitable company employed the equivalent of 77 full time staff (2019: 66). The actual headcount was 91 (2019: 83).

There were reimbursed expenses to Trustees totalling £8 (2019: £Nil) in the financial year.

There was no trustees' remuneration for the year ended 31 December 2020 (2019: £Nil).

All salaried staff were paid at least £10.21 an hour, the real Living Wage for Oxford set by Oxford City Council at 95% of the London Living Wage, as Oxford is one of the most expensive cities in the country. The real living wage set for areas outside London for 2019/20 was £9.30.

Eight (2019: Three) trustees made donations, excluding gift aid, to the charity totalling £7,592 (2019: £7,380).

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£70,000-£79,999	1	1

	2020 £	2019 £
Wages and salaries	2,435,344	2,277,828
Social security costs	223,336	210,183
Pension costs	144,590	145,604
	2,803,270	2,633,615

9 Net gains/(losses) on investments

	Designated funds 2020 £	Total 2019 £
Revaluation of investment properties	-	143,580

10 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2020	2019
	£	£
Aggregate compensation	387,162	328,673

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People and Culture, Director of Operations, Director of Strategic Engagement and Director of Finance.

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

During the year the charitable company received £15,000 (2019: £20,040) of rental income and £8,057 (2019: £16,373) with respect to service costs from Open Doors International, the worldwide ministry of all Open Doors affiliates, in return for providing office space. For the year ended 31 December 2020, the charitable company provided £11,243,390 (2019: £7,314,236) of grants to Open Doors International, in line with its charitable objectives.

One trustee provided services for the charity of £4,992 (2019: £3,429).

One trustee has a common interest in both Open Doors with Brother Andrew and Open Doors International.

No guarantees have been given or received.

11 Investment property

	2020
	£
Fair value	
At 1 January 2020 and 31 December 2020	416,450

11 Investment property **(Continued)**

Investment property comprises of the Telfer House mixed-used property (warehouse). The fair value of the investment property has been arrived at on the basis of a valuation carried out in February 2020 by Carter Jonas Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to the market conditions and market evidence of transaction prices for similar properties.

12 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £11,660 (2019: £8,400) and depreciation of £54,222 (2019: £48,408).

13 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2020	1,215,686	199,911	50,664	28,490	1,494,751
Additions	25,848	21,902	-	-	47,750
Disposals	-	(112,043)	(31,903)	-	(143,946)
At 31 December 2020	1,241,534	109,770	18,761	28,490	1,398,555
Depreciation					
At 1 January 2020	225,013	165,780	50,664	22,537	463,994
Depreciation charged in the year	32,633	18,841	-	2,748	54,222
Eliminated in respect of disposals	-	(112,043)	(31,903)	-	(143,946)
At 31 December 2020	257,646	72,578	18,761	25,285	374,270
Carrying amount					
At 31 December 2020	983,888	37,192	-	3,205	1,024,285
At 31 December 2019	990,673	34,132	-	5,952	1,030,757

14 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Trade debtors	8,237	1,536
Legacies receivable	1,088,278	322,942
Accrued income from Gift Aid donations	145,947	116,977
Other debtors	8,487	15,453
Prepayments and accrued income	74,470	64,668
	1,325,419	521,576

15 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Mortgage	18	29,569	68,958
Other taxation and social security		108,460	54,037
Trade creditors		97,095	169,890
Other creditors		18,120	13,666
Accruals and deferred income		46,354	8,500
		299,598	315,051

16 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Mortgage	18	18,977	39,349

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 January 2019	Revaluations, gains and losses	Balance at 1 January 2020	Movement in funds: Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Revaluation reserve	-	143,580	143,580	-	143,580

18 Loans and overdrafts

	2020 £	2019 £
Bank loans	48,546	108,307
Payable within one year	29,569	68,958
Payable after one year	18,977	39,349

The mortgage is secured by a fixed charge on the 'Telfer House' property at Cotswold Business Park, Range Road, Witney, Oxon, owned by Open Doors with Brother Andrew.

19 Analysis of net assets between funds

	Total
	£
Fund balances at 31 December 2020 are represented by:	
Tangible fixed assets	1,024,285
Investment properties	416,450
Current assets/(liabilities)	1,262,907
Creditors of more than one year	(18,977)
	2,684,665

20 Restricted funds

	Balance at 1 January 2020	Movement in funds		Balance at 31 December 2020
		Income	Expenditure	
	£	£	£	£
ODI projects and granting	-	5,013,200	(5,013,200)	-
	-	5,013,200	(5,013,200)	-

21 Operating lease commitments

	2020	2019
	£	£
Within one year	6,626	19,684
Between two and five years	6,864	13,125
	13,490	32,809

No vehicles were leased during the year.

22 Other financial commitments

On 5 December 2019, the charity entered into a contractual agreement with Avoira, a telecommunications services provider, for a cloud based Telephony solution service over the period of total 60 months starting from 1 March 2020. As at the year end 31 December 2020, a total sum of £80,131 is still outstanding to be paid over monthly instalments.

23	**Cash generated from operations**	**2020**	**2019**
		£	**£**
	Surplus for the year	886,669	428,919
	Adjustments for:		
	Investment income recognised in SOFA	(528)	(820)
	Fair value gains and losses on investment properties	-	(143,580)
	Depreciation and impairment of tangible fixed assets	54,222	48,408
	Movements in working capital:		
	(Increase) in debtors	(803,842)	(221,963)
	Increase in creditors	23,936	87,726
	Cash generated from operations	160,457	198,690