

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

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

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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...

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

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 uncharted 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.

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

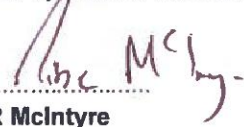
OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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: 27/06/21

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.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

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.

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

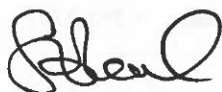
- We assessed the risk of material misstatement in the financial statements as a result of fraud and undertook the following procedures but were not limited to:
 - Reviewing the controls set in place by the leadership team, including the review of the charity's risk register;
 - Making enquiries of the 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

**Chartered Certified Accountants
Statutory Auditor**

2 July 2021

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 £
<u>Income and endowments from:</u>						
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
<u>Expenditure on:</u>						
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.

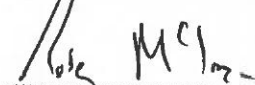
OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	13	1,024,285		1,030,757	
Investment properties	11	416,450		416,450	
		<u>1,440,735</u>		<u>1,447,207</u>	
Current assets					
Debtors	14	1,325,419		521,576	
Cash at bank and in hand		237,086		183,613	
		<u>1,562,505</u>		<u>705,189</u>	
Creditors: amounts falling due within one year	15	(299,598)		(315,051)	
Net current assets		<u>1,262,907</u>		<u>390,138</u>	
Total assets less current liabilities		<u>2,703,642</u>		<u>1,837,345</u>	
Creditors: amounts falling due after more than one year	16	(18,977)		(39,349)	
Net assets		<u><u>2,684,665</u></u>		<u><u>1,797,996</u></u>	
Income funds					
Unrestricted funds - Designated	17	143,580		143,580	
Unrestricted funds - general		2,541,085		1,654,416	
		<u>2,684,665</u>		<u>1,797,996</u>	

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 £	£	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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>5,408,075</u>	<u>5,378,205</u>	<u>5,865,186</u>	<u>16,651,466</u>	<u>12,646,541</u>

4 Investment income

	2020 £	2019 £
Interest receivable	<u>528</u>	<u>820</u>

5 Incoming resources from charitable activities

	2020 £	2019 £
Furlough grant income	57,625	-
Rental income	50,605	45,202
	<u>108,230</u>	<u>45,202</u>

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Allocation of governance and support costs

Cost type	Governance Related 2020 £	Other Support costs 2020 £	Total allocated 2020 £
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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7 Charitable activities

For the year ended 31 December 2019

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>1,325,419</u>	<u>521,576</u>

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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
		<u>299,598</u>	<u>315,051</u>

16 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Mortgage	18	<u>18,977</u>	<u>39,349</u>

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	<u>-</u>	<u>143,580</u>	<u>143,580</u>	<u>-</u>	<u>143,580</u>

18 Loans and overdrafts

	2020 £	2019 £
Bank loans	<u>48,546</u>	<u>108,307</u>
Payable within one year	29,569	68,958
Payable after one year	<u>18,977</u>	<u>39,349</u>

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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)
	<u>2,684,665</u>

20 Restricted funds

	Balance at 1 January 2020 £	Movement in funds Income Expenditure £	Balance at 31 December 2020 £
ODI projects and granting	-	5,013,200 (5,013,200)	-
	<u>-</u>	<u>5,013,200 (5,013,200)</u>	<u>-</u>

21 Operating lease commitments

	2020 £	2019 £
Within one year	6,626	19,684
Between two and five years	6,864	13,125
	<u>13,490</u>	<u>32,809</u>

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.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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	<u>160,457</u>	<u>198,690</u>

