

**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**

# OPEN DOORS WITH BROTHER ANDREW

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	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)
<b>Charity number</b>	1125684	
<b>Company number</b>	6327802	
<b>Registered office</b>	Telfer House Range Road Witney OX29 0YN	
<b>Auditors</b>	Shaw Gibbs (Audit) Limited 264 Banbury Road Oxford OX2 7DY	

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# **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 2021**

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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').



# **OPEN DOORS WITH BROTHER ANDREW**

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

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### **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.

# OPEN DOORS WITH BROTHER ANDREW

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

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### **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.

# **OPEN DOORS WITH BROTHER ANDREW**

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

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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](https://opendoorsuk.org/wwl)



# OPEN DOORS WITH BROTHER ANDREW

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

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### **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](https://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](https://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.

# **OPEN DOORS WITH BROTHER ANDREW**

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

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### **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.



# **OPEN DOORS WITH BROTHER ANDREW**

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

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### **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 discussion 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.



## **OPEN DOORS WITH BROTHER ANDREW**

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

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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.

# OPEN DOORS WITH BROTHER ANDREW

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

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### 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

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#### 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.



# **OPEN DOORS WITH BROTHER ANDREW**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW**

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#### **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.

# OPEN DOORS WITH BROTHER ANDREW

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

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- 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.

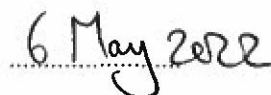
#### Use of our report

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

**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 £
<b><u>Income and endowments from:</u></b>						
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
<b>Total income and endowments</b>		<b>4,954,214</b>	<b>4,320,958</b>	<b>7,252,535</b>	<b>16,527,707</b>	<b>16,761,021</b>
<b><u>Expenditure on:</u></b>						
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
<b>Total resources expended</b>		<b>5,049,035</b>	<b>4,320,958</b>	<b>7,252,535</b>	<b>16,622,528</b>	<b>15,874,352</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(94,821)</b>	<b>-</b>	<b>-</b>	<b>(94,821)</b>	<b>886,669</b>
Fund balances at 1 January 2021		2,541,085	143,580	-	2,684,665	1,797,996
<b>Fund balances at 31 December 2021</b>		<b>2,446,264</b>	<b>143,580</b>	<b>-</b>	<b>2,589,844</b>	<b>2,684,665</b>

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.



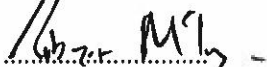
# OPEN DOORS WITH BROTHER ANDREW

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13	1,439,024		1,024,285	
Investment properties	10	-		416,450	
		1,439,024		1,440,735	
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	15	143,101		299,598	
Net current assets		1,150,820		1,262,907	
<b>Total assets less current liabilities</b>		2,589,844		2,703,642	
<b>Creditors: amounts falling due after more than one year</b>	16	-		(18,977)	
<b>Net assets</b>		2,589,844		2,684,665	
<b>Income funds</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		146,569		160,457
<b>Investing activities</b>					
Purchase of tangible fixed assets		(66,594)		(47,750)	
Interest received		163		527	
<b>Net cash used in investing activities</b>			(66,431)		(47,223)
<b>Financing activities</b>					
Repayment of bank loans		(48,546)		(59,761)	
<b>Net cash used in financing activities</b>			(48,546)		(59,761)
<b>Net increase in cash and cash equivalents</b>			31,592		53,473
Cash and cash equivalents at beginning of year			237,086		183,613
<b>Cash and cash equivalents at end of year</b>			268,678		237,086

# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **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 2021

### 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 2021

---

### 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 2021

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### 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 2021**

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### **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.

# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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
	<u>4,896,341</u>	<u>4,320,958</u>	<u>7,252,535</u>	<u>16,469,834</u>	<u>16,651,466</u>

#### 4 Investment income

	2021 £	2020 £
Interest receivable	<u>164</u>	<u>528</u>

#### 5 Incoming resources from charitable activities

	2021 £	2020 £
Furlough grant income	-	57,625
Rental income	37,734	50,605
	<u>37,734</u>	<u>108,230</u>

# OPEN DOORS WITH BROTHER ANDREW

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

### 6 Allocation of governance and support costs

Cost type	Governance Related 2021 £	Other Support costs 2021 £	Total allocated 2021 £
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
<b>Total</b>	<b>56,928</b>	<b>1,416,196</b>	<b>1,473,124</b>

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
<b>Total</b>	<b>56,928</b>	<b>57,005</b>

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
<b>Total</b>	<b>1,473,793</b>	<b>1,498,257</b>

# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 7 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, and supporting livelihoods	Raising awareness and encouraging prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2021	2020
	£	£	£	£	£	£	£	£	£
<b>Analysis by fund</b>									
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	
<b>For the year ended 31 December 2020</b>									
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	

## OPEN DOORS WITH BROTHER ANDREW

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

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#### 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:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
£70,000-£79,999	1	1
	<hr/>	<hr/>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,594,654	2,435,344
Social security costs	233,286	223,336
Pension costs	149,727	144,590
	<hr/>	<hr/>
	2,977,667	2,803,270
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# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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	-



# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Carrying amount</b>					
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

# OPEN DOORS WITH BROTHER ANDREW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 14 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
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
	<u>942,243</u>	<u>1,325,419</u>

#### 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
		<u>143,101</u>	<u>299,598</u>

#### 16 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Mortgage	18	-	18,977
		<u>-</u>	<u>18,977</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 2020	Revaluations, gains and losses	Balance at 1 January 2021	Movement in funds Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Revaluation reserve	143,580	-	143,580	-	143,580
	<u>143,580</u>	<u>-</u>	<u>143,580</u>	<u>-</u>	<u>143,580</u>

# OPEN DOORS WITH BROTHER ANDREW

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

### 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.

## OPEN DOORS WITH BROTHER ANDREW

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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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
	<b>Cash generated from operations</b>	<u>146,569</u>	<u>160,457</u>