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

Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

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

OPEN DOORS WITH BROTHER ANDREW

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OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Introduction from the Board Chair, Robert McIntyre

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

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

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

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

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

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

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

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

1. Governing Instrument

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

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

2. Management of the Charitable Company

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

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

3. Recruitment and Appointment of New Directors

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

4. Induction and Training of Directors

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

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

5. Risk Management

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

6. Fundraising, Data Protection and Safeguarding Policies

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

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

Fundraising

At all times we seek:

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

OPEN DOORS WITH BROTHER ANDREW

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

Data protection

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

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

Safeguarding

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

Monitoring of Regulatory Activity

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

7. Purpose Statement

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

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

8. Review of Activities and Future Developments

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

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

9. Main Activities

The charitable activities of OD UK&I comprise:

Generating funds to enable:

a. Provision of Bibles and Christian resources

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

b. Training in leadership and discipleship

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

OPEN DOORS WITH BROTHER ANDREW

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

c. *Sustaining lives and supporting livelihoods*

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

And also:

d. *Raising awareness and encouraging prayer*

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

e. *Engaging and mobilising the church*

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

f. *Speaking out in advocacy*

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

g. *Encouraging and releasing the next generation*

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

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

10. Objectives for 2022

The key priorities set out in our ministry plan were as follows:

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

11. Review of the Year

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

11.1 Thematic Campaigns

World Watch List 2022

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

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

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

See. Change. for Persecuted Women

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

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

India Campaign

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

Hope for the Middle East

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

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

Remembering Brother Andrew

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

11.2 Raising Awareness and Encouraging Prayer

Digital Growth

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

OPEN DOORS WITH BROTHER ANDREW

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

Prayer Engagement

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

PR Activity

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

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

Engaging Major Donors

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

11.3 Engaging and Mobilising the Church in the UK and Ireland

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

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

OPEN DOORS WITH BROTHER ANDREW

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

11.4 Speaking Out in Advocacy

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

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

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

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

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

11.5 Encouraging and Releasing the Next Generation

Young Adults engagement

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

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

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

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

Youth engagement

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

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

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

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

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

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

12. Other Financial Matters

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

13. Related Parties

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

14. Reserves

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

OPEN DOORS WITH BROTHER ANDREW

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

15. Statement of Directors' Responsibilities

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

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

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

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

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

In so far as the Directors are aware:

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

Signed by order of the board

Robert McIntyre

Mr R McIntyre

Trustee

Dated:23 May 2023

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

OPEN DOORS WITH BROTHER ANDREW

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

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

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

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

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

Use of our report

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



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

24 May 2023

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Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

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

OPEN DOORS WITH BROTHER ANDREW

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

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

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

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

All of the above relate to continuing activities.

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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

Robert McIntyre
Mr R McIntyre
Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

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

1.1 Accounting convention

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2014 (Ireland). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

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

1 Accounting policies

(Continued)

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

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

1.5 Resources expended

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

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

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Investment properties

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

OPEN DOORS WITH BROTHER ANDREW

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

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

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

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

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

OPEN DOORS WITH BROTHER ANDREW

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

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 Retirement benefits

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

1.12 Leases

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

1.13 Foreign exchange

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

1.14 Taxation

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

OPEN DOORS WITH BROTHER ANDREW

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

2 Critical accounting estimates and judgements

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

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

Critical judgements

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

Investment property valuation and transfer

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

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

3 Donations and legacies

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

4 Investment income

	2022 £	2021 £
Interest receivable	<u>2,284</u>	<u>164</u>

5 Incoming resources from charitable activities

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

6 Net expenditure for the year

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

OPEN DOORS WITH BROTHER ANDREW

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

7 Allocation of governance and support costs

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

All governance costs are met from unrestricted funds.

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

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

OPEN DOORS WITH BROTHER ANDREW

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

9 Employees

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

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

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

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

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

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

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

10 Net gains/(losses) on investments

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

OPEN DOORS WITH BROTHER ANDREW

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

11 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

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

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

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

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

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

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

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

No guarantees have been given or received.

OPEN DOORS WITH BROTHER ANDREW

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

12 Tangible fixed assets

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

13 Investment property

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

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

14 Debtors

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

OPEN DOORS WITH BROTHER ANDREW

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

15 Current asset investments

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

16 Creditors: amounts falling due within one year

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

17 Unrestricted funds - Designated

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

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

18 Events after the reporting date

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

19 Analysis of net assets between funds

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

OPEN DOORS WITH BROTHER ANDREW

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

20 Other financial commitments

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

21 Operating lease commitments

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

No vehicles were leased during the year.

22 Cash generated from operations

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