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Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

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

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OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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SECTION 1: REPORTING ON FOCUS & PERFORMANCE

1.1 Introduction from the Board Chair, Andre Holtshausen

Overview of the Year

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

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

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

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

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

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

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

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

1.2 Governing Instrument

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

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

1.3 Management of the Charitable Company

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

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

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

1.4 Recruitment and Appointment of New Directors (Trustees)

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

1.5 Induction and Training of Directors (Trustees)

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

1.6 Risk Management

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

1.7 Fundraising, Data Protection and Safeguarding Policies

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

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

1.7.1 Fundraising

At all times we seek:

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

1.7.2 Data protection

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

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

1.7.3 Safeguarding

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

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1.8 Monitoring of Regulatory Activity

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

1.9 Purpose Statement

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

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

1.10 Review of Activities and Future Developments

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

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

1.11 Main Activities

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

- **Provision of Bibles and Christian resources** – Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, digital Bibles and discipleship literature;
- **Training in leadership and discipleship** – Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution;
- **Sustaining lives and supporting livelihoods** – Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster;
- **Raising awareness and encouraging prayer** – Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies;
- **Engaging and mobilising the church** – In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events;

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- **Speaking out in advocacy** – Open Doors provides legal support for persecuted believers in the Field, as individuals and as groups. In the UK and Ireland, Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments;
- **Encouraging and releasing the next generation** – Specific attention is given to informing and engaging children, youth and young people in prayerful action with the persecuted church through digital media and printed resources.

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

1.12 Objectives for 2023

The five strategies priorities for the organisation are as follows:

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

1.13 Review of the Year

1.13.1 Raising Awareness and Encouraging Prayer

Thematic Campaigns

- **World Watch List** – In January we launched the World Watch List campaign, focusing on the top ten countries where following Jesus costs the most. Despite an increase in violence, many Christians continue to take huge risks to follow Jesus and share their faith. The campaign shared the story of Rebecca, a secret Open Doors fieldworker, working with North Korean women refugees through underground networks in China. £749,000 was raised to provide spiritual and financial support to Christians living in the top ten countries on the World Watch List. Read more about how Open Doors supports Christians facing extreme persecution at opendoorsuk.org/www
- **See. Change.** – Our women's campaign was initiated in March 2019 in response to Open Doors research which highlighted the vulnerability of Christian women around the world, who face persecution because of both their faith and their gender. The vision of the campaign is to ensure that every woman who is persecuted is seen, valued and empowered to reach her God-given potential. In 2023, the campaign highlighted the hidden aspect of the persecution experienced by millions of Christian women, by sharing the story of Sahar from Iran. We invited supporters to donate to programmes providing trauma care and livelihood skills training for women, to pray using tailored resources and at dedicated events, and to invite their MP to a briefing on Gender Specific Religious Persecution. A total of £182,000 was raised. Read more about how Open Doors supports persecuted women at opendoorsuk.org/seechange
- **Arise Africa** – In May we launched a new four-year campaign calling for the global community to acknowledge and act against extreme violence against Christians in sub-Saharan Africa. Casting a spotlight on how the violence impacts young people in particular, we shared the story of Ayuba from Nigeria, where 14 people are killed for their faith every day. Open Doors believes that the solution to the future of the sub-Saharan African church lies in unity and standing together as one body. So we invited our supporters to give to support the work of trauma care, education and relief aid in particular, and a total of £522,000 was raised. We also ran a prayer campaign, an advocacy campaign to raise awareness in parliament, and an encouragement campaign to frontline staff or recipients of trauma care in Nigeria. Read more about how Open Doors supports Christians in sub-Saharan Africa at opendoorsuk.org/ariseafrica

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

FOR THE YEAR ENDED 31 DECEMBER 2023

- **Middle East** – Following the success of the *Hope for the Middle East* campaign from 2016-2022, Open Doors continues to invest in Christians who choose to stay in Syria and Iraq while also telling the stories of Christians across the wider region. Our primary aim for this campaign was to bring lasting hope to the forgotten generation of young believers by sharing the story of Baher from Egypt who, like many young Christians in this region, faced discrimination in his community and his workplace. The campaign raised a total of £615,000 to support believers in the Middle East with micro loans and training to improve employment prospects, as well as medical care and discipleship training to grow faith. Read more about how Open Doors supports Christians in the Middle East at opendoorsuk.org/hope-for-the-middle-east
- **Digital Persecution** – In some parts of the world, digital technology is being used as a method for targeting and pressuring Christians who are seen as threats simply because they are public about their commitment to Jesus. This campaign shared the story of Ming, a believer in China who was being monitored and spied on by the state, forcing him to take great risks to share the gospel and meet with other Christians. We invited supporters to help strengthen the underground church to remain a courageous witness amid heightened digital surveillance by donating to provide Bibles, discipleship programmes and persecution training. The campaign raised £230,000. Read more about how Open Doors supports Christians facing digital persecution at opendoorsuk.org/digital-persecution
- **Children at Christmas** – Open Doors believes that every child who is persecuted for their faith should be protected, provided for and given an education, to give them hope for the future and ensure the long-term survival of the church. Our 2023 Christmas campaign highlighted how persecution can impact a child's place in their community and their access to education, and we shared the story of 7-year-old twins [Fasil and Ezana](#) from Ethiopia who now have a brighter future thanks to a 'bridging school project' which provides a safe, fair education to children of all faith backgrounds. We invited supporters to give, act and pray so that they and other children like them would know that they are not alone this Christmas, but they have a worldwide family who is supporting them. The campaign raised £777,000. Read more about how Open Doors supports children and families facing persecution at opendoorsuk.org/christmas-children

Other Campaigns

- **Emergency appeal: Syria earthquake** – The Syria earthquake appeal was launched in response to the widespread devastation experienced by our brothers and sisters in the region. It raised £1.5 million to support partner churches in Syria and Turkey, serving desperate communities with immediate relief and long-term rehabilitation. Pastor Abdullah, an Open Doors partner in Syria shares, "I'm so grateful to all of you who are standing with us as we go through this extraordinary time." Read more about how Open Doors is supporting Christians following the Syria earthquake at opendoorsuk.org/earthquake-appeal
- **Urgent appeal: Manipur violence** – An appeal was launched in response to the crisis faced by many Christians in Manipur, India, following an outbreak of ethno-religious violence which left around 150 believers dead and more than 50,000 Christians displaced. We asked supporters to stand by their Indian brothers and sisters by praying and donating to provide emergency relief. A total of £142,000 was raised. Local partner Anjali testifies, "...when the global church joins with us, prays and raises its voice, God delivers and protects us." Read more about how Open Doors is responding to the Manipur crisis at opendoorsuk.org/manipur-violence
- **Urgent appeal: Pakistan attacks** – Christians around the world watched in horror as thousands of extremists stormed into a Christian community in Jaranwala, burning down churches and Christian homes. Open Doors partners are offering not just practical assistance in the region, but fellowship and hope. A call to prayer was made to supporters along with an invitation to give both to the immediate and the long-term needs of families. The appeal raised £103,000 and we continue to pray for the love and light of Christ to shine brightly in Pakistan. Read more about how Open Doors is standing with our persecuted family in Pakistan at opendoorsuk.org/jaranwala-story

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Prayer Engagement

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

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

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

PR and Media Activity

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

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

Major Donors

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

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

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

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

1.13.2 Engaging and Mobilising the Church

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

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

1.13.3 Speaking Out in Advocacy

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

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

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

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

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

1.13.4 Encouraging and Releasing the Next Generation

Youth

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

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

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Young Adults

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

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

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

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

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

1.14 Other Financial Matters

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

1.15 Related Parties

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

1.16 Reserves

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

SECTION 2: REPORTING ON REQUIREMENTS

2.1 The Approach Taken

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

2.1.1 The types of fundraising we have carried out

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

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

2.1.2 Third parties involved in our fundraising

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

Donations Service Provider

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

Volunteers

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

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

2.1.3 Regarding in-house fundraisers employed directly by the charity

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2.2 Voluntary Schemes

2.2.1 Registration with the Fundraising Regulator

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

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

Standards: All Fundraising

Behaviour When Fundraising

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

Responsibilities of Charitable Institutions and Those Who Govern Them

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Processing Personal Data

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

Processing Donations

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

Standards: Working With Others

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Standards: Specific Fundraising Methods

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

- **Payment services** – We meet all legal requirements relating to the Payment Services Regulations 2017 and all relevant financial services laws and regulations.
- **Messages to mobile devices** – OD UK&I does not send messages or raise funds via messages to mobile devices.
- **Bulk email** – We do not send messages from a named person's email account.
- **Events** – OD UK&I did not engage in fundraising or challenge events, but monies are given our staff or volunteers at awareness-raising events on occasion.
- **Lotteries, prize competitions and free draws** – We are not engaged in such activities.
- **Grant-making bodies** – We do not apply for statutory funding such as EU or government grants, but do receive grants from other organisations. We are careful to follow the administrative requirements of the grant-making body regarding payment as well as reporting guidelines and requirements if they form conditions under a grant contract.
- **Payroll giving and post-tax salary donations** – We do not engage in this type of giving.
- **Legacies** – OD UK&I employs a full-time legacy administrator. We do not provide legal advice or offer to act as executor and make it clear that the contents of our communications are not intended to be legal advice from us. We provide suggested wording for legacies made to us and make sure that the suggested wording is accurate and that we are clearly identified. We do not currently communicate with legacy givers in-person, unless we are contacted directly. No third-party fundraisers are employed for legacy giving.

We do not involve other charitable institutions in making a will and don't pay for wills with charity funds.

After a legacy has been made, ongoing contact is maintained only on the basis of the testator's stated interests. If asked, we do not explain to family members why they are not included in a will, only why we need the legacy.

In Legacy cases where conditions or restrictions apply, we follow the conditions outlined as well as relevant laws if the purpose has been fulfilled, already provided for, or can't be fulfilled; the money can no longer be used; or other suitability restraints are encountered. We respect the testator's or their estate's wishes about any public recognition of the gift.

2.3 Failure to Comply with Scheme or Standard Outlined Above

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

2.4 Monitoring 3rd Parties

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

Our relationship with Stewardship is managed through our Finance team.

We train, monitor and support our volunteers through:

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

2.5 Complaints Received in the Last 12 Months

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

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

Priority level	Description of this type of complaint	How we will respond
Three (Low)	<p>A complaint will be considered level three (Low) if it meets ALL the following criteria:</p> <ul style="list-style-type: none">• The issue has only had a small effect on the supporter (it has not caused them personally any inconvenience or damage).• There has been little or no damage to Open Doors' reputation• The supporter has not asked for their complaint to be passed on to anyone else• There are no allegations of abuse or misconduct against a staff member or volunteer• A complaint will also be priority level three if it is considered to be completely irrational and contrary to widely accepted facts. This would only be the case in extreme examples, such as a supporter claiming North Korea doesn't exist.	<ul style="list-style-type: none">• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it.• If Supporter Relations can resolve the complaint, they will do so within one month of receiving it.• If another team or member of staff can resolve the complaint, Supporter Relations will inform them of the complaint, and they will resolve it within one month, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem (e.g., sending a replacement for missing mailing) or a clear plan to change a procedure or resource in future.• If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within one month of receiving the complaint.

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Two (Medium)	<p>A complaint will be considered level two if it meets ANY of these criteria, but does not meet the criteria to become a level one complaint:</p> <ul style="list-style-type: none">• The issue has had a moderate level of effect on the supporter (e.g., a problem with an order meant they didn't receive the resources they ordered in time for their Open Doors church service)• The issue has the potential to have a small impact on Open Doors' reputation (e.g., Open Doors has published inaccurate information which may cause some people to lose trust in us)• The supporter has asked for their complaint to be passed on to someone outside of Supporter Relations.	<ul style="list-style-type: none">• Supporter Relations will acknowledge the complaint within 48 working hours of receiving it.• If Supporter Relations can resolve the complaint, they will do so within two weeks of receiving it.• If another team or member of staff can resolve the complaint, Supporter Relations will pass the complaint to them, and they will resolve it within two weeks, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem caused, or a clear plan to do things differently in future.• Regardless of who is resolving the complaint, Supporter Relations will inform the relevant staff of the complaint. For example, if it is a resource fulfilment problem, the relevant person in direct marketing will be informed; if it's a complaint about a volunteer, the channel owner will be told (except accusations of misconduct – see below). If the supporter has specifically asked for their complaint to be passed on to another member of staff, then Supporter Relations will do this.• If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within two weeks of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate.• In some circumstances, it may be appropriate for someone outside of Supporter Relations to contact the supporter. This should be decided on a case-by-case basis, through a discussion between that member of staff and Supporter Relations
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OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

One (High)	<p>A complaint will be considered priority level one if it meets any of these criteria:</p> <ul style="list-style-type: none">• The issue had a major impact on the supporter (e.g., they tried to donate £10 but we took £1,000 by accident, which resulted in them being unable to buy food, or going over-drawn)• The issue has the potential to do significant reputational damage e.g., a volunteer speaker said something extremely inappropriate• The supporter has specifically asked for their complaint to be passed on to the Leadership Team (LT)	<ul style="list-style-type: none">• Supporter Relations will inform LT of the complaint within 48 working hours of receiving it. LT will decide whether or not to also inform the trustees.• LT will work with Supporter Relations and any other relevant staff to resolve the complaint as quickly as possible (ideally within 3 days). The complaint must be resolved within three days of receiving it. LT or Supporter Relations will communicate to the supporter how the complaint has been resolved. Where possible, the resolution should include an immediate solution to the problem, and a clear plan to do things differently in future. Where this is not possible, either an immediate solution OR a plan to do things differently in future should be found. Supporter Relations or LT will communicate to the supporter about the resolution.• If the issue cannot be resolved, Supporter Relations or LT will inform the supporter that this is the case, and explain why, within three days of receiving the complaint. Supporter Relations may ask for help from the Press team if appropriate.
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As reflected in the table above, at times we involve colleagues from other departments in helping us respond to a complaint, due to their knowledge of the area the complaint relates to, or because it requires input from a member of the Leadership Team. Our aim is to respond to the supporter as soon as we are able. This is a key priority for us as we do not want supporters to be left waiting for a response. If time is needed to research before responding, holding emails are sent to acknowledge their feedback and let them know we are currently looking into it.

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

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Actions taken in light of complaints received, include:

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

2.6 Vulnerable People

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

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

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

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

Vulnerable supporters

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

SECTION 3: STATEMENT OF DIRECTORS' (TRUSTEES) RESPONSIBILITIES

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

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

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

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

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

In so far as the Directors are aware:

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

Signed by order of the board.



A F Holtshausen

Chair of Trustees

Dated: 19 Aug 2024

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

20 Aug 2024

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Chartered Certified Accountants
Statutory Auditor

264 Banbury Road
Oxford
OX2 7DY

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

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2023

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

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



Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

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

1.1 Accounting convention

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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

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

1.5 Resources expended

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

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

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Investment properties

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023*

2 Critical accounting estimates and judgements

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

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

Critical judgements

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

Investment property valuation

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

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

4 Investment income

	2023 £	2022 £
Interest receivable	<u>23,910</u>	<u>2,284</u>

5 Incoming resources from charitable activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	13	21
Rental income	<u>12,662</u>	<u>10,950</u>
	<u>12,675</u>	<u>10,971</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 £20,340(2022: £11,280) and depreciation of £71,053 (2022: £80,466).

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Allocation of governance and support costs

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

All governance costs are met from unrestricted funds.

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 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		2023		2022	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Analysis by fund																		
Unrestricted funds	100,716	391,488	575,500	1,743,485	1,217,033	845,240	204,266	5,077,728										
Designated funds	650,188	1,827,299	1,614,835	-	238,916	92,195	-	4,423,433										
Restricted funds	288,474	1,404,201	3,135,579	-	152,594	343,390	-	5,324,238										
	1,039,378	3,622,988	5,325,914	1,743,485	1,608,543	1,280,825	204,266	14,825,399										
For the year ended 31 December 2022 - as restated																		
Unrestricted funds	6,120	316,747	738,499	1,363,508	990,868	947,095	203,529	4,566,366										
Designated funds	763,286	2,468,514	1,759,809	-	457,240	35,314	-	5,484,163										
Restricted funds	340,950	1,581,678	1,954,611	-	103,273	135,036	-	4,115,548										
	1,110,356	4,366,939	4,452,919	1,363,508	1,551,381	1,117,445	203,529	14,166,077										

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Prior year adjustment

In preparing the financial statements for the year ended 31 December 2023, it was identified that the charity did not recognise designated and restricted income and expenditure in accordance with the SORP. Consequently, the prior year designated and restricted income and expenditure have been restated to be in accordance to the SORP.

The impact of this prior year adjustment on the fund accounts and balances shown on the Statement of Financial Activities is £nil, also there is £nil effect on the Balance Sheet.

10 Employees

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

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

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

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

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

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

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

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

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

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

No guarantees have been given or received.

12 Net gains/(losses) on investments

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

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

14 Investment property

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

15 Debtors

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

16 Current asset investments

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Creditors: amounts falling due within one year

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

18 Unrestricted funds

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

19 Unrestricted funds - Designated

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

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

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

Previous year - as restated:

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

21 Analysis of net assets between funds

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

22 Other financial commitments

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

23 Operating lease commitments

Lessee

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

No vehicles were leased during the year.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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