

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

Company Registration No. 06327802 (England and Wales)

OPEN DOORS WITH BROTHER ANDREW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

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

OPEN DOORS WITH BROTHER ANDREW

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OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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SECTION 1: REPORTING ON FOCUS & PERFORMANCE

1.1 Introduction from the Board Chair, Andre Holtshausen

Overview of the Year

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

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

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

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

1.2 Governing Instrument

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

1.3 Management of the Charitable Company

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

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

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

1.4 Recruitment and Appointment of New Directors (Trustees)

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

1.5 Induction and Training of Directors (Trustees)

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

1.6 Risk Management

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

1.7 Fundraising, Data Protection and Safeguarding Policies

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

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

1.7.1 Fundraising

At all times we seek:

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

1.7.2 Data protection

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

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

1.7.3 Safeguarding

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

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

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

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

1.8 Monitoring of Regulatory Activity

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

1.9 Purpose Statement

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

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

1.10 Review of Activities and Future Developments

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

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

1.11 Main Activities

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

- **Provision of Bibles and Christian resources** – Persecuted believers are anxious to receive Bibles and Christian literature. Open Doors works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, digital Bibles and discipleship literature;
- **Training in leadership and discipleship** – Many leaders in the persecuted church lack theological education. Open Doors offers training in effective church leadership and discipling of others, all in the context of helping believers to grow in their faith and understanding, and to stand strong through the storm of persecution;
- **Sustaining lives and supporting livelihoods** – Persecution often means that families lose their breadwinner to imprisonment or death; violence forces them to flee or lose their livelihoods; discrimination makes employment difficult. Open Doors brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster;

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- **Raising awareness and encouraging prayer** – Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of Open Doors with national news agencies;
- **Engaging and mobilising the church** – In the UK and Ireland, a programme of personal engagement and communication is designed to initiate and deepen active concern for the persecuted church. This is delivered through staff activity, and supported and resourced by volunteers, in churches and at Christian events;
- **Speaking out in advocacy** – Open Doors provides legal support for persecuted believers in the Field, as individuals and as groups. In the UK and Ireland, Open Doors seeks positive policy change through private diplomacy and public campaigning, including prompting Christians in the UK and Ireland to write, petition and email people in power. These may include MPs, ministers, ambassadors and foreign governments;
- **Encouraging and releasing the next generation** – Specific attention is given to informing and engaging children, youth and young people in prayerful action with the persecuted church through digital media and printed resources.

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

1.12 Objectives for 2024

The five strategic priorities for the organisation were as follows:

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

1.13 Review of the Year

1.13.1 Raising Awareness and Encouraging Prayer

Thematic Campaigns

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- **See. Change.** – Our women's campaign was initiated in March 2019 and highlights the vulnerability of Christian women around the world, who face persecution because of both their faith and their gender. The vision of the campaign is to ensure that every woman who is persecuted is seen, valued and empowered to reach her God-given potential. In 2024, we shared the story of Sara from Iraq, explored women's lack of value in some societies and how Open Doors is helping them to understand their value in Christ. We invited supporters to donate to provide persecuted women with biblical literature, help them start small businesses to provide financial security, and to enable Open Doors to train women to know their value in Christ and strengthen others. A total of £456,479 was raised including gift aid. Read more about how Open Doors supports persecuted women at opendoorsuk.org/seechange
- **India** – Throughout May and June our spotlight was on the church in India and we presented a dichotomy. Christians in many parts of India are increasingly vulnerable but at the same time they are victorious because the church is growing. The more it grows, the more it faces opposition. We chose to use this campaign as an opportunity to share a positive message. This was less about keeping a struggling church surviving, but rather we invited supporters to fuel the growth of a church that is alive and growing despite facing intense persecution. We shared the story of Pastor Laxman who was arrested, beaten up and jailed – but remained determined to keep following the vision God gave him to lead his church. The campaign raised £359,512 including gift aid. Read more about how Open Doors supports Christians in India at opendoorsuk.org/india
- **Secret Believers** – Coinciding with the three-year anniversary of the Taliban's takeover in Afghanistan, our July/August thematic campaign sought to highlight the growing vulnerability of secret believers across North Africa and the Gulf. With persecution increasing, many Christians are forced to hide their faith or flee due to threats of violence, discrimination and even death. This campaign shared the story of Khada, who, like many secret believers, made the courageous choice to follow Jesus despite the risks. The campaign aimed to bring hope and practical support to those living in secrecy by focusing on three key areas: Bible distribution, discipleship programmes and livelihood projects. Through these initiatives, Open Doors' local partners continue to strengthen persecuted Christians with spiritual and practical aid, reminding them they are not alone. The campaign raised £251,739 to support secret believers in these ways. Read more about how Open Doors helps secret believers at opendoorsuk.org/act/secret-believers
- **Arise Africa** - Millions of Christians face violent persecution for their faith in sub-Saharan Africa, and yet the world has not noticed. The Arise Africa campaign aims to ensure people are talking about this crisis and September 2024 marked the beginning of the second year. The theme was IDPs and relief, and was brought to life using the compelling story of Pastor Barnabas alongside the strapline 'Stop the Violence. Start the Healing.' His story captured the hearts of UK supporters who responded with huge generosity. In 2024 the campaign raised £412,602 including gift aid and at the time of writing, the petition signatures totalled approximately 16,000. Other initiatives included a month of prayer, Standing Strong events, prayer webinar, the research report being distributed and church speaking events. Read more about Arise Africa campaign at opendoorsuk.org/ariseafrica
- **Children and families at Christmas** – Our theme for the 2024 Christmas campaign was the unique vulnerability of children and young people who are targeted for their age and for their faith – both in the school and in the community. We shared the story of nine-year old Rumana from Bangladesh, and we invited supporters to give the gift of joy to isolated and vulnerable children this Christmas. This would enable local partners to provide practical support in times of crisis such as food assistance and secure shelter. Generous donations would also help fund tuition assistance, training for parents, Sunday schools, Bible/Christian literature distribution, church support and more. The campaign raised £396,311. Read more about how Open Doors supports children at opendoorsuk.org/children-at-christmas

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Prayer Engagement

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

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

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

PR and Media Activity

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

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

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

Major Gifts, Trusts and Legacies

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

1.13.2 Engaging and Mobilising the Church

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

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

1.13.3 Speaking Out in Advocacy

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

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

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1.13.4 Encouraging and Releasing the Next Generation

Youth

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

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

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

Young Adults

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

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

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

"It has really only been through Activists that I have come to know and pray for our persecuted brothers and sisters and truly see them as a part of my family."

"The course has helped me know the power of prayer and implemented more prayer into my daily life."

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

1.14 Other Financial Matters

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

1.15 Related Parties

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

1.16 Reserves

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

SECTION 2: REPORTING ON REQUIREMENTS

2.1 The Approach Taken

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

2.1.1 The types of fundraising we have carried out

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

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

2.1.2 Third parties involved in our fundraising

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

Donations Service Provider

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

OPEN DOORS WITH BROTHER ANDREW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Volunteers

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

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

2.1.3 Regarding in-house fundraisers employed directly by the charity

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

2.2 Voluntary Schemes

2.2.1 Registration with the Fundraising Regulator

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

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

Behaviour When Fundraising

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Responsibilities of Charitable Institutions and Those Who Govern Them

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

Processing Personal Data

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Processing Donations

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

Standards: Working With Others

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Standards: Specific Fundraising Methods

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- **Payroll giving and post-tax salary donations** – We receive funds via. payroll giving.
- **Legacies** – OD UK&I employs a full-time legacy administrator. We do not provide legal advice or offer to act as executor and make it clear that the contents of our communications are not intended to be legal advice from us. We provide suggested wording for legacies made to us and make sure that the suggested wording is accurate and that we are clearly identified. We do not currently communicate with legacy givers in-person, unless we are contacted directly. No third-party fundraisers are employed for legacy giving.

We do not involve other charitable institutions in making a will and don't pay for wills with charity funds. After a legacy has been made, ongoing contact is maintained only on the basis of the testator's stated interests. If asked, we do not explain to family members why they are not included in a will, only why we need the legacy.

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

2.3 Failure to Comply with Scheme or Standard Outlined Above

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

2.4 Monitoring 3rd Parties

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

We train, monitor and support our volunteers through:

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

2.5 Complaints Received in the Last 12 Months

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

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

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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. All complaints are usually dealt with sooner than this, especially if it is something Supporter Relations can resolve.• If another team or member of staff can resolve the complaint, Supporter Relations will inform them of the complaint, and they will resolve it within one month, and Supporter Relations will inform the supporter of what has been done to resolve the issue. A resolution can be an immediate solution to the problem (e.g., sending a replacement for missing mailing) or a clear plan to change a procedure or resource in future.• If the issue cannot be resolved, Supporter Relations will inform the supporter that this is the case, and explain why, within one month of receiving the complaint.

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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 2024

Actions taken in light of complaints received, include:

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

2.6 Vulnerable People

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

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

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

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

Vulnerable supporters

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

OPEN DOORS WITH BROTHER ANDREW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- 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.



Mr A F Holtshausen

Chair of Trustees

Dated: 26/06/2025

OPEN DOORS WITH BROTHER ANDREW

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OPEN DOORS WITH BROTHER ANDREW

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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.


Shaw Gibbs (Audit) Limited

Chartered Certified Accountants
Statutory Auditor

7 July 2025

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

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
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

OPEN DOORS WITH BROTHER ANDREW

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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



 Mr A F Holtshausen
 Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

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

1.1 Accounting convention

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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

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

1.5 Resources expended

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

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

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Investment properties

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 Retirement benefits

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

1.12 Leases

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

1.13 Foreign exchange

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

1.14 Taxation

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

2 Critical accounting estimates and judgements

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

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

Critical judgements

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

Investment property valuation

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

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

4 Investment income

	2024 £	2023 £
Interest receivable	<u>14,895</u>	<u>23,910</u>

5 Incoming resources from charitable activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income	-	13
Rental income	<u>41,155</u>	<u>12,662</u>
	<u>41,155</u>	<u>12,675</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 £20,400 (2023: £16,980) and depreciation of £96,924 (2023: £71,053).

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Allocation of governance and support costs

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

All governance costs are met from unrestricted funds.

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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		2024		2023	
		£		£		£		£		£		£		£		£		£	
Analysis by fund																			
Unrestricted funds		147,250		508,995		445,652		1,909,030		1,310,429		862,066		351,983		5,535,405			
Designated funds		795,552		2,115,811		1,240,750		-		342,091		206,848		-		4,701,052			
Restricted funds		301,823		1,677,448		2,080,447		-		167,081		111,279		-		4,338,078			
		<u>1,244,625</u>		<u>4,302,254</u>		<u>3,766,849</u>		<u>1,909,030</u>		<u>1,819,601</u>		<u>1,180,193</u>		<u>351,983</u>		<u>14,574,535</u>			
For the year ended 31 December 2023																			
Unrestricted funds		100,716		391,488		575,500		1,743,485		1,217,033		845,240		204,266		5,077,728			
Designated funds		650,188		1,827,299		1,614,835		-		238,916		92,195		-		4,423,433			
Restricted funds		288,474		1,404,201		3,135,579		-		152,594		343,390		-		5,324,238			
		<u>1,039,378</u>		<u>3,622,988</u>		<u>5,325,914</u>		<u>1,743,485</u>		<u>1,608,543</u>		<u>1,280,825</u>		<u>204,266</u>		<u>14,825,399</u>			

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

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

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

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

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

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

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

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

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

Aggregate compensation includes national insurance and pension contributions.

Transactions with related parties

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

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

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

No guarantees have been given or received.

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Net gains/(losses) on investments

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

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

13 Investment property

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Debtors

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

15 Creditors: amounts falling due within one year

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

16 Unrestricted funds

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds - Designated funds

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

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Granted to Open Doors International	-	4,701,052	(4,701,052)	-	-
Revaluation reserve	230,039	-	-	25,000	255,039
	<u>230,039</u>	<u>4,701,052</u>	<u>(4,701,052)</u>	<u>25,000</u>	<u>255,039</u>
	<u>230,039</u>	<u>4,701,052</u>	<u>(4,701,052)</u>	<u>25,000</u>	<u>255,039</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Granted to Open Doors International	-	4,423,433	(4,423,433)	-	-
Revaluation reserve	230,039	-	-	-	230,039
	<u>230,039</u>	<u>4,423,433</u>	<u>(4,423,433)</u>	<u>-</u>	<u>230,039</u>
	<u>230,039</u>	<u>4,423,433</u>	<u>(4,423,433)</u>	<u>-</u>	<u>230,039</u>

18 Restricted funds

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds

(Continued)

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

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

19 Analysis of net assets between funds

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

20 Other financial commitments

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

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

OPEN DOORS WITH BROTHER ANDREW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Operating lease commitments

Lessee

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

No vehicles were leased during the year.

22 Cash generated from operations

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