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 2025

shawgibbs
accountants & business advisers

OPEN DOORS WITH BROTHER ANDREW

LEGAL AND ADMINISTRATIVE INFORMATION

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 2025

The Trustees submit their annual report and the audited financial statements for the year ended 31 December 2025. The Trustees 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 AND PERFORMANCE

1.1 Introduction from the Board Chair, Andre Holtshausen

Overview of the Year

2025 was marked by steadfast commitment to strengthening persecuted Christians worldwide. In alignment with our Purpose Statement, we continued to equip believers facing restriction and persecution, while mobilising the UK and Ireland church to provide prayer, advocacy and practical support.

Our campaigns highlighted critical issues, from the World Watch List focusing on high-risk countries, to initiatives like the *See. Change.* Campaign to empower persecuted women, to support for believers displaced by conflict and crises, to aiding secret Christians who practice their faith undercover. The *Arise Africa* campaign continued to raise awareness of the rise of Islamic extremism in sub-Saharan Africa and the emergency needs of internally displaced Christians in countries like Ethiopia and Nigeria. Our Christmas focus brought comfort to children and families enduring isolation and violence.

Equipping supporters to pray remains central to our mission. Though hard to quantify, we trust in the power of earnest prayer to yield profound results. We produced diverse resources – including printed diaries, weekly emails, devotional and children's materials, and online video resources – to deliver timely prayer requests and testimonies from the persecuted church and encourage the UK and Ireland church to engage in prayer.

Our PR and media efforts amplified these voices, securing significant international coverage and building spokesperson capacity, particularly from African regions. Major gifts, trusts and legacies sustained our work, fostering deep donor connections through events and field trips. Church engagement deepened, with initiatives linking local congregations to persecuted communities in South East Asia and West Africa, and increased speaking opportunities across the UK and Ireland.

Advocacy advanced through parliamentary launches, debates and petitions, influencing UK policy on freedom of religion or belief. For the next generation, youth and young adult programmes inspired faith via resources, festivals and travel, nurturing lifelong commitment.

Financially, we met our income goals, maximising funds for field grants while maintaining strong governance, risk management, and compliance with fundraising and data protection standards.

2026 will see us embark on a new five-year strategy. As we pursue refreshed strategic priorities, creating connections with new supporters, resourcing the persecuted church, and encouraging advocacy action and prayer, we are expectant that God will be glorified through the growth and establishment of His Kingdom.

I thank our supporters, staff and volunteers for their faithfulness. Together, we stand with our global family, embodying Brother Andrew's legacy to strengthen what remains.

1.2 Governing Instrument

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

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

1.3 Management of the Charitable Company

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

The Board of Trustees, 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 Trustees 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. A new Governance and Nominations sub-committee of the Board has also been introduced. Operational management of the charity has been delegated to the CEO who has in turn recruited a Leadership Team who together have specific responsibility for implementing strategy. Salaries for the CEO 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 Trustee serves for a minimum term of three years. Trustees are selected to utilise their specific skills and experience within the organisation. The skill set of potential Board Trustees 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 Trustees. Trustees are recruited by a variety of means which may include involvement as a supporter of the organisation, personal recommendation, advertising on the charity’s website and through the Christian media. Prospective candidates are interviewed by the existing Trustees in association with the CEO and are selected by nomination and a vote by the Board. All Trustees must be fully supportive of the Purpose Statement and Core Values of the organisation.

1.5 Induction and Training of Directors (Trustees)

New Trustees 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 Trustees are encouraged to visit the offices of the charity at an early stage to familiarise themselves with the day-to-day operation of the organisation and meet the staff.

All Board members are expected to keep up to date in their own professional disciplines where this is appropriate. Board members are also encouraged to take at least one overseas trip to see the work of 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, we have a Crisis Management Team 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 best practice and ongoing improvements.

The organisation is registered with 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.
- We aim to comply with all aspects of the GDPR and UK Data Protection Regulations including procedures to manage any possible breaches and improve ongoing controls;
- We do not pass on supporters' details to any other charity or other organisations unless necessary, and in such instances, we have a data processing agreement in place;
- We do not purchase prospect supporters' data from third parties; and
- All staff and key volunteers receive data protection training.

1.7.3 Safeguarding

We maintain a comprehensive safeguarding policy covering children and adults at risk, reviewed annually by the Board of Trustees. It is aligned with statutory guidance and legislation. Trustees retain overall safeguarding responsibility, with a board appointed safeguarding trustee, a safeguarding lead and deputy in place to oversee implementation. Safeguarding is integrated into the corporate risk register and monitored quarterly.

All staff, trustees and volunteers are vetted through DBS checks (where the role is eligible), references and interviews. Safeguarding training is mandatory on induction and refreshed every two years.

We have clear and confidential safeguarding concern reporting and whistleblowing systems in place. Concerns can be raised at any level and are logged centrally. Serious incidents are reported promptly to statutory bodies and to the Charity Commission and other charity regulators as per guidance.

OD UK&I works closely with our international partners, ODI, to obtain assurance that safeguarding standards are in place in all project locations. OD UK&I receives serious incident reports and a bi-annual safeguarding report from ODI.

Safeguarding is embedded in our organisational culture through open communication and training. Staff and volunteers are encouraged to speak up and know that their concerns will be acted upon, supported by Board and senior leadership oversight.

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 literature, 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 Trustees 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 ODI, 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 literature** – Persecuted believers are anxious to receive Bibles and Christian literature. OD UK&I works to meet this need through writing, translating, printing and distributing a wide range of items in various languages, including children's Bibles, digital and audio Bibles, and discipleship literature;

- **Training for leadership and discipleship** – Many leaders in the persecuted church lack theological education. OD UK&I 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, 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. OD UK&I brings practical support to families, to widows, to orphans, to the victims of violence or natural disaster;

- **Raising awareness and encouraging prayer** – Publications and resources – printed, digital and audio-visual – are produced to connect Christians in the UK and Ireland to the courageous faith of the persecuted church, raising awareness of their needs and providing specific information to encourage prayer, giving and action on behalf of our persecuted family. Awareness of the persecuted church is also raised through various media channels, with an emphasis on developing the influence of OD UK&I 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** – OD UK&I 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;
- **Preparing the next generation of supporters** – 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 2025

The five strategies priorities for the organisation are as follows:

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

1.13 Review of the Year

1.13.1 Raising Awareness and Encouraging Prayer

Thematic Campaigns

World Watch List – In January we launched the World Watch List campaign, focusing on the top ten countries where following Jesus costs the most. In 2025, we aimed to shine a light on what it means to follow God in places where doing so attracts intense risk, highlighting North Korea and Yemen as examples of places where being discovered to be a Christian can result in severe punishment or even death. Through the stories of Joo Min and Zahra, we shared how courageous believers are leading underground church communities despite constant danger £683,383 including Gift Aid was raised to support secret networks in border countries like China, providing vital aid such as food, medicine and warm clothing, as well as distributing Bibles and Christian materials to encourage spiritual growth. This support strengthens the underground church through safe houses that offer Christian training, daily radio broadcasts, and preparation for believers who may one day return home to share their faith and nurture hidden Christian communities under ongoing threat.

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 2025, we shared the story of Jorina from Bangladesh to show how many female converts endure deep shame from families and communities who view their faith as dishonourable. Open Doors is helping women rediscover their God-given value and restoring their dignity by providing discipleship training, trauma care, job-skills development, emergency relief and safe spaces for support. In Bangladesh, this includes women's conferences, SED and healthy homes programmes, biblical resources and microbusiness support. Together, supporters raised £260,018 to equip persecuted women to stand strong and empower others. Read more about how Open Doors supports persecuted women at opendoorsuk.org/seechange.

Displaced believers – In May and June 2025, we highlighted the urgent crisis facing displaced Christians, showing how violence, discrimination and marginalisation are forcing believers from their homes. The campaign focused on Myanmar, where the postcoup conflict and, more recently, devastating earthquakes have shattered communities and driven many Christians into hiding. We know globally that displacement weakens believers and threatens the future of the church, but Open Doors continues to stand with believers before, during and after crisis. Through local partners, fundraising for the campaign was towards providing emergency relief, medical and legal support, livelihood assistance, persecution survival training, and discipleship programmes to help displaced believers stay strong in their faith. We shared the story of Pastor Yang to show the resilience of Myanmar’s church, and invited supporters to pray, act and give so that displaced Christians know they are not alone. The campaign raised £515,167.

Myanmar emergency appeal (included within Asia campaign) – Following the devastating earthquake in Myanmar, an emergency appeal to support getting vital need to Christan's forced from their homes supporters raised £323,727.

Undercover Believers – This campaign highlighted the courage of Christians - especially converts from Islam - who are forced to follow Jesus in secret to avoid violence, rejection and even death. Focusing on Iraq and Iran, where converts face imprisonment, surveillance and severe family pressure, the campaign coincided with Open Doors’ 70th anniversary, and we spotlighted how Open Doors globally continues to strengthen the church living under extreme risk. Through the stories of believers like Yasin and Somayeh, we shared how God is at work even in the darkest places, and how new Christians persevere despite immense danger. Supporters were invited to stand with courageous believers by giving towards Bible distribution, livelihood projects and discipleship programmes. An incredible £342,269 was raised to help hidden Christians grow in faith and live it out boldly.

Arise Africa - September 2025 marked the beginning of the third year of the *Arise Africa* campaign. Our theme for existing supporters focused on gender-specific persecution, brought to life through the compelling story of Jemal from Ethiopia. We continued to build on our call to ‘stop the violence, start the healing,’ highlighting the distinct ways violence affects men and women, as well as its wider impact on the church and surrounding communities. In October, following approval for an emergency appeal, we implemented a change control to support Christians in Benue State who had fled brutal attacks in mid-June 2025. This initiative sought to assist 9,000 people by providing food, shelter, clothing, essential items, spiritual support, trauma care, and protection. In 2025, the campaign raised £1,570,610. Of this, £922,623 was generated through the Benue emergency appeal.

The petition continued to gain momentum among existing supporters and new audiences, including churches, festivals, sponsored events, and young adult and youth initiatives. Our digital acquisition campaigns performed particularly strongly and, when combined with a pilot to test influencer engagement, delivered encouraging results.
As of the end of 2025, signatures totalled approximately 100,000, signatures, the largest proportion of signatures globally. Further information about the *Arise Africa* campaign is available at opendoorsuk.org/ariseafrica.

Children and Families at Christmas – Our 2025 Christmas campaign centred on bringing comfort and joy to families torn apart by persecution, aligning with the field priority of supporting youth and the next generation. Our campaign vision was to help young believers understand that they are not alone but are supported by a global church family - even as they face bullying, discrimination and violence. We highlighted the ways persecution fractures families and creates deep isolation, bringing this to life through the story of 11-year-old Robin from Bangladesh. Funds raised supported the provision of Bibles, emergency relief and seasonal gatherings. As part of the campaign, we also offered a digital letter-writing opportunity for supporters to send messages to Robin and his Mum, Moly, with the aim of sharing some of these letters at the Christmas celebration that supporters helped to fund. The campaign raised £823,055 including Gift Aid. More information about the Christmas campaign can be found at opendoorsuk.org/children-at-christmas.

Prayer Engagement
Equipping supporters to pray is core to the DNA and mission of Open Doors. Prayer is 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 individuals, families, churches and prayer groups to pray regularly for their persecuted family. This includes a printed daily prayer diary to support our key campaign themes, a weekly email focusing on topical issues and latest prayer requests from the Field, and an online video resource designed to bring supporters face-to-face with their persecuted family. In 2025, we also produced a number of prayer resources aimed at youth, families and churches, including a children's Prayer Passport and Activity Map, a Youth World Watch List Map, a Tears of Gold portrait pack to inspire prayer for persecuted women, 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 in-person and online prayer vigil to mark the International Day of Prayer for the persecuted church; an in-person prayer breakfast to pray for women of the persecuted church; and prayer webinars on topics such as the World Watch List and the *Arise Africa* campaign. Supporters were also encouraged to participate in the National Week of Prayer.

PR and Media Activity
This year has seen exceptional reach and visibility for Open Doors through digital and international media. A major development was the significant coverage generated by Fox News Digital, which published 16 articles featuring the World Watch List and Open Doors' insights. Much of this interest was driven by growing global concern about the escalating violence and instability in Nigeria, which created a timely opportunity for Open Doors to speak into the situation with clarity, evidence and a trusted authoritative voice.

While Fox does not release full readership data, one indicator illustrates the scale of engagement: a single X (Twitter) post sharing a Fox article received 99,000 shares. This represents only a small portion of the total exposure, as the articles were also shared widely by public figures, including senior government officials and the US Secretary of State, Marco Rubio. This level of media coverage marks one of the most substantial moments of international engagement with Open Doors content to date.

The team also strengthened UK media engagement. On Open Doors' 70th Anniversary, we completed ten BBC local and regional radio interviews in one morning. This reflects the team's intentional focus on reaching local and regional media and supporting Church Relations staff to develop confidence and capability in engaging outlets within their own communities.

Another major area of development was spokesperson capacity. Twelve new African spokespeople engaged with media this year on *Arise Africa* issues, each bringing specialist regional understanding and on-the-ground insight. The UK Media and PR team led this work, identifying, training and preparing new spokespeople with deep knowledge of particular contexts and themes, significantly strengthening Open Doors' ability to respond quickly and credibly to media inquiries across multiple regions.

Alongside this, the Media and PR team continued to deepen relationships with journalists and news outlets, working to strengthen Open Doors' media presence through proactive pitching, timely briefing of journalists and the careful stewardship of sensitive stories.

Through these efforts, the Media and PR team has played a vital role in ensuring the voices of persecuted Christians are heard, shaping public understanding and ensuring that issues highlighted in the World Watch List continue to reach wide audiences with clarity and authority.

Major Gifts, Trusts and Legacies
We continue to have a strong base of supporters across giving levels. Our Major Gifts, Trusts and Legacies team have had the privilege of working with many generous and committed individuals. In doing so, the Partnership team has kept our international ministry work at the centre of our donor-relationships; building trust and connection for the supporters to our field work.

Following a positive year in 2024 for income, we managed to keep our key metrics stable – number of donors giving (331 in 2024 vs 322 in 2025) and number of donations (1,955 in 2024 and 2,093 in 2025). Highlights of the year have been: (1) the receipt of funds from the sale of an international property after a protracted legal process; (2) the continued support of UK&I based Christian trusts in an ever-crowded sector; and (3) the sacrificial giving of hundreds of individual households. We celebrate that these specific donations helped the Partnerships team raise £3.02 million in 2025, which enabled the OD UK&I office to reach our granting commitment.

Specific activities lead by the Partnerships team in 2025 included five online prayer events and two trips to the field (Central America and North Africa), as well as one-to-one meetings with new and existing supporters. For the first time in several years, through the generous partnership of one trust and one couple we offered a match funding opportunity – offering to double donations from new individuals who had signed the *Arise Africa* petition but had never given financially.

We opened 81 new legacy files in 2025, down from the peak of 94 in 2024. This was in part due to HMCTS reducing their backlog from the post-COVID peak. As a result, 87 legacy files were closed in 2025, matching the highest number of 2023 and up from 77 in 2024. There is still a slight delay of up to six weeks with notifications being reported by Smee & Ford as they catch up on the backlog from HMCTS. There are currently 80 active legacy files. The total amount of money outstanding on legacies (excluding conditional legacies and interim payments) is £921,237, down from £1,999,736 at 31 December 2024.

The Partnerships team had a focus in 2025 to increase the number of trust applications. We were able to re-engage several trusts who had not given for two or more years and maintain relationships with existing active trusts. But overall income was down slightly from 2024. Continued efforts will be made in 2026 to pursue partnerships with grant-making trusts as we look to increase our field grant.

1.13.2 Speaking Out in Advocacy

Over the past year, we have continued to amplify the voices of persecuted Christians and strengthen the UK's commitment to freedom of religion or belief (FoRB). Our advocacy work has engaged parliamentarians across parties, mobilised supporters and contributed to shaping national and international conversations on persecution.

In January, 106 MPs attended the World Watch List 2025 Parliamentary Launch, hearing directly from persecuted believers, including Eti (Bangladesh), Yasin (East Africa) and Pastor Barnabas (Nigeria). A total of 533 MPs received a copy of the 2025 Advocacy Report, ensuring the findings of the World Watch List were widely disseminated across both Houses.

In April, 24 MPs took part in a Westminster Hall debate on the global persecution of Christians, with 19 MPs contributing and David Smith MP, the UK Special Envoy for FoRB, offering a strong ministerial response.

In July, the then Minister for Africa wrote to Open Doors and other stakeholders providing an update on progress against the UK recommendations made during Nigeria's Universal Periodic Review - an area where Open Doors had consistently urged greater attention to FoRB issues and accountability for violence.

In September, during the National Week of Prayer, churches and supporters raised more than 10,000 prayers for the FCDO's FoRB strategy and for ten priority countries where Christians and people of other faiths and none experience high levels of persecution.

In October, international attention intensified on the crisis facing Christians across sub-Saharan Africa. Open Doors featured in eight major international media articles and over 100,000 people in the UK signed the *Arise Africa* petition, calling for stronger global action to address violent persecution.

In November, an important moment of justice was achieved as Susannah Koh won her lawsuit against the Malaysian state over the enforced disappearance of her husband, Pastor Raymond Koh. At the request of Field and in coordination with other Development bases, the FCDO arranged for UK representation to be present in court during the hearing.

By December, momentum had grown for the 2026 World Watch List launches, with 129 MPs and 10 MLAs already confirming their attendance (with final RSVP figures reaching **150 MPs and 12 MLAs**).

Across the year, Open Doors recorded **22 parliamentary mentions**, **14 key influencing meetings**, **24 written parliamentary questions**, and the publication of **two advocacy reports -** all contributing to a stronger parliamentary understanding of FoRB and the challenges faced by the global church.

In September, the new Head of Advocacy and Public Affairs joined the ministry, integrating quickly into the team (including media and PR) and playing an active role in shaping the development of Open Doors UK & Ireland's new five-year strategy.

1.13.3 Engaging and Mobilising the Church

In 2025 we focused on deepening our relationships with churches and especially those that were active and praying but not yet giving. We set ourselves an ambitious target and tried a few new tactics to increase the income. We introduced Zettle machines (card readers) for staff speakers to use in churches and a low-bar giving ask of £10, making it accessible for most people to be able to give a gift to provide food for a month for one of the 16.2 million Christians displaced in sub-Saharan Africa. We spoke in more churches than we have ever spoken in and saw a significant increase in speaker meeting income. God has been so faithful in helping us exceed our ambitious income target for the year, seeing incredible favour from churches and networks across the UK and Ireland. Every Church Relationship Manager in each region has seen an increase in engagement and generosity from churches.

We exceeded our *Arise Africa* petition signature target, leading to a record number of new individuals choosing to connect with Open Doors. We extended the ONE Church initiative which now connects churches with the persecuted church in South East Asia and West Africa. It has also been encouraging to hear reports of how faith has grown through connecting with the persecuted church and we had the privilege of seeing at least 26 people choose to follow Jesus for the first time after hearing testimonies from persecuted Christians. Other highlights include:

- 1,329 speaking engagements in churches and church leader conferences
- 31,298 total petition signatures and 19,532 new individual sign-ups
- 1,849 calls and 2,141 emails to churches by the Church Engagement Team
- 288 new churches engaged
- 4,455 (one or multiple G, A, P) 1,280 (full GAP) churches giving, acting and praying
- 141 churches now signed up to ONE Church
- Event stands at 12 church leader conferences, speaking at five of them (many of them having over 1,000 leaders present).

1.13.4 Preparing the Next Generation of Supporters

Youth

We have a heart to serve the persecuted church and for young people to have their own faith, challenged and inspired by the brave faith of those who follow Jesus no matter the cost. In 2025 the Youth Team focused on maximising our reach in connecting directly with young people and youth workers. We contributed at youth leader conferences, spoke at youth events, partnered with festivals and delivered content to 28,245 young people. A particular highlight was at Magnitude Festival in Scotland; we were chosen as a main partner and received an offering from the young people which was generously matched by someone who was moved by the hearts of young people to give to the persecuted church.

2025 brought a few changes within the Youth Team, with the return of the Head of Youth Strategy from maternity leave and the departure of the Head of Youth Operations and Youth Development Manager for England and Wales. This means 2026 will involve some rebuilding and relationship development as we hand things over to new team members and get them up to speed. Our work with young people across Scotland and Northern Ireland in particular has borne much fruit in terms of engagement, advocacy and fundraising from young people; we are seeing the fruit of having a member of staff specifically focusing on these regions.

We continue to develop quality resources that effectively communicate Christian persecution and equip youth leaders to connect with the ongoing mission of Open Doors. Our latest offering to youth leaders has been a resource based on the hit TV show Traitors – we have developed a similar game called 'Faithfuls' which introduces young people to the concept of Bible smuggling and being spied on for your faith. Our hope with all of our resources is that they help young people to understand the realities of the world they live in and how their prayers and actions can make a difference.

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. The example of Brother Andrew, who first responded to the call to serve the persecuted church in his mid-20s, is a reminder of the call and passion that can be stirred within this generation for a lifetime.

Over the last year we have continued to partner and collaborate with movements, social media platforms and festivals. Highlights include: social media collaboration with The Way, which enabled an audience reach of over 455,000; hosting a venue at the Something More Weekend Away; and presence at David's Tent, UCCF Forum and JustLove regional and national gatherings. We are continuing to build on the existing relationships with Christians Unions and churches across the UK. In partnership with LST, we were able to pilot hosting a student for her placement last summer.

Activists continue to be a central point for individuals to connect and journey deeper with their persecuted family, with 50 people attending the Activists course. Last year we piloted reducing our cohort to just two per year. Attendance often results in these individuals joining us on travel overseas. Over 2025 we were able to facilitate 20 Young Adults to travel on international presence ministry trips to nations such as Mexico, Bangladesh, Morocco and Vietnam.

We are continuing to step into what we believe is a favour to see the testimony of the persecuted church reach more individuals. We have also noted an increased fundraising, through sport, running events and social media platforms. One individual whose heart was stirred after watching a video on sub-Saharan Africa raised over £6k after posting a short TikTok video. We would love to intentionally explore how mobilising young adults on their social media platforms has the potential to raise further prayer and funds in 2026.

1.14 Other Financial Matters

During 2025, 90.3% (2024-89.3%) of our expenditure was spent on directly supporting and raising awareness and prayer for the persecuted church with 9.7% spent on generating voluntary income (compared to 10.7% in 2024). 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 Trustees 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

Two trustees and current and former Chairmen of Open Doors International's Board were also members, until September 2021 and June 2023, and former chairs of the board of OD UK&I. Details of transactions with ODI are included in the notes to the accounts.

1.16 Reserves

The Trustees 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 2025 bank balances were kept at a level equivalent to approximately one to two months' 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.

During 2025 OD UK&I received substantial legacy cash which was in excess of our legacy income budget. Given the uncertain nature of this income, some of this was retained to use for granting in 2026 or to invest in future income growth to continue to support the persecuted church in the longer term.

OD UK&I continues to seek to minimise the reserves we hold whilst also smoothing our granting to ODI when significant one off amounts are received.

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 activities 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 use of volunteers and a donations service provider in raising funds.

Donations Service Provider

OD UK&I is registered with Stewardship Giving Services (‘Stewardship’) (Charity number: 234714), and Charities Aid Foundation (Charity Number 268369), charity service providers offering donors a route to causes in the UK. OD UK&I has a profile on the Stewardship website and is featured in Stewardship communications on an ad-hoc basis. Stewardship facilitates regular and one-off gifts on behalf of OD UK&I monthly.

Volunteers

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

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

2.1.3 Regarding in-house Fundraisers Employed Directly by the Charity

In addition to using volunteers, OD UK&I carries out fundraising through in-house fundraisers employed directly by the charity. The Trustee of Supporter Engagement 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

Standards: All Fundraising

Behaviour when Fundraising

- **General behaviour** – Our fundraising activity is legal, open, honest and respectful and we are polite to people at all times. We take care not to unfairly criticise or insult other people or organisations. We do not encourage a donor to cancel or change an existing donation in favour of a donation to another charitable institution.
- **Asking for support** – We do not fundraise in a way that is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to donate. We do not continue to ask a person for support if that person clearly indicates – by word or gesture – that they do not want to continue to speak to us.
- **Informing donors and treating people fairly** – OD UK&I and the fundraising materials we use are not inaccurate, misleading (by omission), or ambiguous (by exaggeration). We take great care to ensure claims we make can be backed up by evidence, and regularly consult our team or field partners abroad to respond to supporter enquiries. Our international research is independently verified.

  Our fundraising meets equality law as it applies in England, Wales, Scotland and Northern Ireland and we do not discriminate against people with characteristics protected under the law of these countries. We take all reasonable steps to treat a donors 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. Should money 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 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 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 meets 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.
- **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 contact@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 and regulatory guidance.

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.

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 use 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. 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 do not engage in fundraising or challenge events, but monies are given to our staff or volunteers at awareness-raising events on occasion.
- **Lotteries, prize competitions and free draws** – We are not engaged in such activities.
- **Grant-making bodies** – We do not apply for statutory funding such as EU or government grants, but do receive grants from other organisations. We are careful to follow the administrative requirements of the grant-making body regarding payment as well as reporting guidelines and requirements if they form conditions under a grant contract.
- **Payroll giving and post-tax salary donations** – We engage in this type of giving.
- **Legacies** – OD UK&I employs a full-time legacy administrator. We do not provide legal advice or offer to act as executor and make it clear that the contents of our communications are not intended to be legal advice from us. We provide suggested wording for legacies made to us and make sure that the suggested wording is accurate and that we are clearly identified. We do not currently communicate with legacy givers in-person, unless we are contacted directly. No third-party fundraisers are employed for legacy giving. We involve Farewill, a third-party institution, in helping our supporters to make their will. 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 Third Parties

OD UK&I engages the usage of volunteers and donation service providers in raising funds.

These relationships with are managed through our Finance team.

We train, monitor and support our volunteers through:

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

2.5 Complaints Received in the Last 12 Months

During 2025 we received nine complaints based on our activities for the purpose of fundraising. These complaints were a general mix: one on the back of a Legacy Focus Group invite letter; one from the NK specific field director letter asking to give to NK as the need is great; a church contacting us sharing that an OD Church Rep had contacted them for personal fundraising for their own mission trip. Other complaints included two supporters being concerned about the number of requests for money and another disappointed their donation could not be match-funded on the back of a match-funding email that went out for the Benue emergency appeal. We had one complaint around the Benue emergency appeal suggested donation being too high, and one questioning the cost of producing our Christmas appeal based on the uplift enclosed. We also had one complaint around unsolicited mailing as, although they had signed up for mailings, they felt we kept sending letters asking for money.

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. Feedback is processed and logged through case management, which is looked at monthly in a meeting with key stakeholders to ensure all supporter complaints are looked at, addressed and reviewed. Here we also discuss actions taken to help and respond to the supporter. 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.

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. The timeframe in which a response is provided to complaints considers whether it is a low (3), medium (2) or high priority (1). Below is a table that reflects how we gauge complaints by priority.

Priority level	Description of this type of complaint	How we will respond
Three (Low)	A complaint will be considered level three (Low) if it meets ALL the following criteria: • 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 • 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.	• 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.

Priority level	**Description of this type of complaint**	• **How we will respond**
Two (Medium)	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: • 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.	• 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

Priority level	Description of this type of complaint	How we will respond
One (High)	A complaint will be considered priority level one if it meets any of these criteria: • 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)	• 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 three 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.

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, express empathy 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.

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 OD UK&I, 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 have a Donations Acceptance Policy in place, which includes a protocol for refunding or refusing donations in the case of lack of mental capacity.

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 taking telephone calls, or who might receive donations as part of their role are trained on how to identify a range of vulnerability signs, and to communicate with those who may be vulnerable.

For vulnerable supporters

- The Code of Fundraising Practice is followed at all times.
- OD UK&I employees are not trained to make formal mental capacity assessments, so they focus on their own actions and behaviour which include:
    - Ensuring transparency about who we are and the purpose of the conversation
    - Not asking for money on any inbound or outbound phone calls.
    - Never putting pressure on people to donate
    - Clarifying understanding of anything that appears unclear
    - Not assuming that everyone can hear fully
    - Offering alternative means of communication if helpful
- If there are signs of vulnerability, or lack of mental capacity, we encourage the person to take time to think and pray about their donation, and advise them to talk to a family member or carer if appropriate.
- A note flagging vulnerability may be kept on a supporter's CRM record, ensuring GDPR regulations are followed for special category data.
- If supporters (vulnerable or not) want to unsubscribe from postal mail, this is actioned immediately upon request. When a supporter opts to be removed from communications, their request is actioned promptly, providing clear information on any communications already in the mailing process.
- 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 ensure that mailings do not cause distress and adjust preferences as needed, including offering to unsubscribe them if necessary.
- If a supporter (vulnerable or not) requests to be removed from our system, we follow the deletions process.
- All staff are aware of and are required to uphold OD UK&I's Safeguarding Policy.
- There is a safeguarding reporting process in place in the case of any safeguarding concerns raised
- Where relevant, we signpost people to various organisations who can offer more support, e.g. CAP, Samaritans, Age UK.

SECTION 3: STATEMENT OF DIRECTORS' (TRUSTEES) RESPONSIBILITIES

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

Company law requires the Trustees to ensure financial statements are prepared for each financial year. Under that law the Trustees 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 Trustees 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 Trustees 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 Trustees 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 Trustees are aware:

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

Signed by order of the Board.

A F Holtshausen
....
Mr A F Holtshausen
Chair of Trustees
Dated: ....
26 Jun 2026

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 2025 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 2025 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.

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 report in accordance with the Act 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.

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

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

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

Use of our report

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

Stephen Howard Neal (Senior Statutory Auditor)
For and on behalf of Shaw Gibbs (Audit) Limited, Statutory Auditor
Chartered Certified Accountants
264 Banbury Road
Oxford
OX2 7DY
Date: 01 Jul 2026

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.

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	**3**	6,754,569	6,049,411	5,151,211	17,955,191	7,974,593	4,701,052	4,338,078	17,013,723
Other trading activities		16,235	-	-	16,235	23,823	-	-	23,823
Investments	**4**	22,002	-	-	22,002	14,895	-	-	14,895
Other income	**5**	33,589	-	-	33,589	41,155	-	-	41,155
Total income		6,826,395	6,049,411	5,151,211	18,027,017	8,054,466	4,701,052	4,338,078	17,093,596
Expenditure on:									
Raising funds		1,799,674	-	-	1,799,674	1,753,941	-	-	1,753,941
Charitable activities	**8**	5,519,960	6,049,411	5,151,211	16,720,582	5,535,405	4,701,052	4,338,078	14,574,535
Total expenditure		7,319,634	6,049,411	5,151,211	18,520,256	7,289,346	4,701,052	4,338,078	16,328,476
Net gains on investments	**11**	-	-	-	-	-	25,000	-	25,000
Net income/(expenditure) and movement in funds		(493,239)	-	-	(493,239)	765,120	25,000	-	790,120
Reconciliation of funds:									
Fund balances at 1 January 2025		4,316,940	255,039	-	4,571,979	3,551,820	230,039	-	3,781,859
Fund balances at 31 December 2025		3,823,701	255,039	-	4,078,740	4,316,940	255,039	-	4,571,979

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,219,862		1,304,329
Investment properties	**13**		525,000		525,000
			1,744,862		1,829,329
Current assets					
Debtors	**14**	1,143,860		2,246,709	
Cash at bank and in hand		1,664,431		857,324	
		2,808,291		3,104,033	
Creditors: amounts falling due within one year	**15**	474,413		361,383	
Net current assets			2,333,878		2,742,650
Total assets less current liabilities			4,078,740		4,571,979
Income funds					
Designated funds			255,039		255,039
Unrestricted funds			3,823,701		4,316,940
			4,078,740		4,571,979

The financial statements were approved by the Board of Directors and authorised for issue on 26 Jun 2026 and are signed on its behalf by:

A F Holtshausen

Mr A F Holtshausen
Trustee

Company Registration No. 06327802

OPEN DOORS WITH BROTHER ANDREW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**22**		806,831		(49,230)
Investing activities					
Purchase of tangible fixed assets		(21,726)		(94,529)	
Proceeds from disposal of investment property		-		630,844	
Investment income received		22,002		14,895	
Net cash generated from investing activities			276		551,210
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			807,107		501,980
Cash and cash equivalents at beginning of year			857,324		355,344
Cash and cash equivalents at end of year			1,664,431		857,324

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 in 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.

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.

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.

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.

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. The Trustees have continued to engage with property professionals to obtain a desktop view on the valuation of the investment property. The latest view provided by property professionals was in January 2025 and the current valuation of the property in the accounts is in line with this updated view.

3 Donations and legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	5,715,023	6,049,411	5,150,211	16,914,645	15,241,599
Legacies receivable	1,039,546	-	1,000	1,040,546	1,772,124
	6,754,569	6,049,411	5,151,211	17,955,191	17,013,723

4 Investment income

	2025 £	2024 £
Interest receivable	22,002	14,895

5 Incoming resources from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Rental income	33,589	41,155

6 Net expenditure for the year

Net expenditure for the year is stated after auditors' remuneration for the audit of the financial statements of £21,720 (2024: £20,400) and depreciation of £106,193 (2024: £96,924).

7 Allocation of governance and support costs

	Governance Related 2025 £	Other Support costs 2025 £	Total allocated 2025 £
Cost type			
Staff costs	43,643	1,059,074	1,102,717
Finance costs	21,720	136,990	158,710
Depreciation	-	106,193	106,193
Building costs	-	174,257	174,257
IT costs	-	193,313	193,313
HR costs	-	89,293	89,293
Other costs	4,373	3,250	7,623
Total	69,736	1,762,370	1,832,106

All governance costs are met from unrestricted funds.

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

Governance costs:	2025 £	2024 £
Audit fees	21,720	20,400
Professional fees	-	4,065
Meeting expenses	4,373	1,377
Staff costs	43,643	46,888
Total	69,736	72,730

Allocation of governance and support costs to charitable and fundraising activities:	2025 £	2024 £
Providing Bibles and Christian literature	432,610	147,250
Training for leadership and discipleship	399,397	508,995
Raising awareness and encouraging prayer	190,679	225,855
Sustaining lives, supporting livelihoods	309,552	445,652
Speaking out in advocacy	109,658	139,628
Engaging and mobilising the Church	177,455	215,275
Preparing the next generation of supporters	34,723	41,643
Allocated to charitable activities	1,654,074	1,724,298
Allocated to fundraising activities	178,032	207,507
Total	1,832,106	1,931,805

8 Charitable activities

	Providing bibles and Christian literature	Training for leadership and discipleship	Sustaining lives, supporting livelihoods	Raising awareness and encourag-ing prayer	Engaging and mobilising the Church	Speaking out in advocacy	Preparing the next generation of supporters	2025	2024
	£	£	£	£	£	£	£	£	£
Analysis by fund									
Unrestricted funds	432,610	399,397	309,552	1,927,521	1,277,169	822,702	351,009	5,519,960	
Designated funds	3,506,799	1,125,876	983,440	-	361,088	72,208	-	6,049,411	
Restricted funds	433,726	2,512,118	1,836,181	-	155,591	213,595	-	5,151,211	
	4,373,135	4,037,391	3,129,173	1,927,521	1,793,848	1,108,505	351,009	16,720,582	
For the year ended 31 December 2024									
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
	1,244,625	4,302,254	3,766,849	1,909,030	1,819,601	1,180,193	351,983		14,574,535

9 Employees

During the year the charitable company employed the equivalent of 90 full time staff (2024: 92). The actual headcount was 104 (2024: 106).

There were reimbursed expenses to Trustees totalling £1,706 (2024: £935) in the financial year.

There was no trustee remuneration for the year ended 31 December 2025 (2024: £Nil).

All staff were paid at least £13.50 an hour. This rate is ahead of the new Oxford Living Wage of £13.16 with effect from 1 April 2025 (up from £12.49) and the Real Living Wage at £12.60 (up from £12.00).

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

	2025 Number	2024 Number
£60,000-£69,999	1	1
£70,000-£79,999	2	2
£90,000-£99,999	1	1

	2025 £	2024 £
Wages and salaries	3,745,311	3,736,113
Social security costs	438,851	363,049
Pension costs	216,268	215,256
	4,400,430	4,314,418

10 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2025	2024
	£	£
Aggregate compensation	422,945	469,562

Key management personnel is defined as the leadership team which comprises: CEO, Director of Strategic Relations, Director of People, Culture and Operations, 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 (2024: £10,504) with respect to staff secondment from Open Doors International. For the year ended 31 December 2025, the charity provided £11,200,622 (2024: £9,039,131) of grants to Open Doors International, in line with its charitable objectives.

One trustee received remuneration of £4,843 in 2025 (2024: £4,963) for services provided to the charity through a company of which they are the sole director.

Ten (2024: six) trustees made donations, excluding gift aid, to the charity totalling £3,654 (2024: £3,062).

No guarantees have been given or received.

11 Net gains/(losses) on investments

	Designated funds	Total
	2025	2024
	£	£
Gain on revaluation of investment properties	-	25,000

12 Tangible fixed assets

	Freehold property	Computer Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2025	1,598,103	86,153	222,467	21,490	1,928,213
Additions	-	21,726	-	-	21,726
Disposals	-	(24,792)	(21,653)	-	(46,445)
At 31 December 2025	1,598,103	83,087	200,814	21,490	1,903,494
Depreciation and impairment					
At 1 January 2025	428,550	77,016	107,328	10,990	623,884
Depreciation charged in the year	54,988	3,976	44,601	2,628	106,193
Eliminated in respect of disposals	-	(24,792)	(21,653)	-	(46,445)
At 31 December 2025	483,538	56,200	130,276	13,618	683,632
Carrying amount					
At 31 December 2025	1,114,565	26,887	70,538	7,872	1,219,862
At 31 December 2024	1,169,553	9,137	115,139	10,500	1,304,329

13 Investment property

	2025
	£
Fair value	
At 1 January 2025 and 31 December 2025	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. The Trustees have continued to engage with property professionals to obtain a desktop view on the valuation of the investment property. The latest view provided by property professionals was in January 2025 and the current valuation of the property in the accounts is in line with this updated view.

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	9,770	-
Legacies receivable	921,327	1,999,738
Accrued income from Gift Aid donations	112,691	159,343
Other debtors	15,956	1,639
Prepayments and accrued income	84,116	85,989
	1,143,860	2,246,709

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	106,623	95,968
Trade creditors	197,624	141,213
Amounts due to related parties	31,402	43,951
Other creditors	17,015	2,800
Accruals and deferred income	121,749	77,451
	474,413	361,383

16 Unrestricted funds

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	4,316,940	6,826,395	(7,319,634)	3,823,701

17 Unrestricted funds - Designated funds

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

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
Granted to Open Doors International	-	6,049,411	(6,049,411)	-	-
Revaluation reserve	255,039	-	-	-	255,039
	255,039	6,049,411	(6,049,411)	-	255,039

Previous year:	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
	230,039	4,701,052	(4,701,052)	25,000	255,039

17 Unrestricted funds - Designated funds **(Continued)**

Granted to Open Doors International

This is funds that were received as unrestricted during the year that were chosen to be designated to grant to Open Doors International to fund various projects, where insufficient restricted funds were received, and to fund monitoring and evaluation of projects.

Revaluation Reserve

This reflects the increased value of our investment property, which is currently rented out. It was last formally valued in 2024, with no revaluation occurring in 2025 due to the trustees evaluating no significant movement in the market. The purpose of this designation is to preserve the real value of the property asset and associated reserves over time.

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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Children and Families at Christmas	-	823,055	(823,055)	-
Arise Africa	-	1,570,610	(1,570,610)	-
World Watch List top 10 campaign	-	683,383	(683,383)	-
Asia campaign (including Myanmar appeal)	-	401,209	(401,209)	-
Persecuted women (See, Change. Campaign)	-	260,018	(260,018)	-
Middle East / North Africa campaign	-	289,979	(289,979)	-
Secret believers campaign	-	342,269	(342,269)	-
Displaced believers	-	515,167	(515,167)	-
One Church	-	100,000	(100,000)	-
Other special projects	-	165,521	(165,521)	-
	-	5,151,211	(5,151,211)	-

18 Restricted funds **(Continued)**

Previous year:	**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 (See, Change. 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)	-
	-	4,338,078	(4,338,078)	-

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 2025	**Unrestricted funds Designated 2025**	**Total 2025**
	£	**£**	**£**
Fund balances at 31 December 2025 are represented by:			
Tangible assets	1,219,862	-	1,219,862
Investment properties	269,961	255,039	525,000
Current assets/(liabilities)	2,333,878	-	2,333,878
	3,823,701	255,039	4,078,740

20 Other financial commitments

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 2025, a total sum of £9,332 (2024: £20,665) is still outstanding to be paid over monthly instalments.

21 Operating lease commitments

Lessee

	2025 £	2024 £
Within one year	12,509	6,696
Between two and five years	22,244	1,298
	34,753	7,994

22 Cash generated from/(absorbed by) operations	2025 £	2024 £
(Deficit)/surplus for the year	(493,239)	790,120
Adjustments for:		
Investment income recognised in statement of financial activities	(22,002)	(14,895)
Donation of investment property	-	(630,844)
Fair value gains and losses on investment properties	-	(25,000)
Depreciation and impairment of tangible fixed assets	106,192	96,924
Movements in working capital:		
Decrease/(increase) in debtors	1,102,850	(319,151)
Increase in creditors	113,030	53,616
Cash generated from/(absorbed by) operations	806,831	(49,230)