

LAYMEN'S EVANGELICAL FELLOWSHIP UK

England & Wales · Charity number 1016596

Details

Status Registered

Legal form Other

Registered 1993-02-02

Register [View on the Charity Commission register](#)

Contact

Address 24 Brixton Station Road
London
SW9 8PD

Phone 07742406603

Email servicebeautifulbooks@yahoo.co.uk

Website www.lef-beautifulbooks.co.uk

Activities

Objects: ADVANCE THE CHRISTIAN EVANGELICAL FAITH AND TO ACTIVELY PROMOTE AND SUPPORT MISSIONARY CAUSE ABROAD, PARTICULARLY IN DEVELOPING COUNTRIES AND FOR THAT PURPOSE AND IN PARTICULAR WITHOUT IN ANY WAY LIMITING THE GENERALITY OF THE FOREGOING TO WORK FOR THE REVIVAL IN CHURCHES AND AMONGST STUDENTS.

Activities: The object of the Association is to advance the Christian Evangelical Faith and to actively promote and support missionary cause abroad, particularly in developing countries, and for that purpose and in particular without in any way limiting the generality of the foregoing to work for revival in churches and amongst students. We use preaching and teaching of the Word of God, distribution of litera

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Germany
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£221,057	£199,249	-	-
2024-03-31	£210,455	£201,750	-	-
2023-03-31	£184,957	£187,862	-	-
2022-03-31	£161,013	£167,599	-	-
2021-03-31	£144,694	£153,486	-	-

Trustees

Name	Role	Appointed
JOHN DANIEL	Chair	
Dr Lily Daniel		2014-12-30
JOHANNES WEIDENMULLER		
Regina Weidenmuller		2015-07-26
Rev David Alfred Campbell		2023-05-25

Accounts

Charity no. 1016596

Laymen's Evangelical Fellowship UK
Report and Unaudited Financial
Statements
31 March 2025

Laymen's Evangelical Fellowship UK

Reference and administrative details

For the year ended 31 March 2025

Charity number	1016596
Registered office	24 Brixton Station Road London SW9 8PD
Trustees	The trustees who served during the year and up to the date of this report were as follows: Rev. David Alfred Campbell John Daniel (Chair) Dr Lily Daniel Johannes Weidenmüller Regina Weidenmüller
Bankers	National Westminster Bank plc 250 Bishopsgate London EC2M 4AA
Solicitors	Cooke Matheson Solicitors 8/9 Gray's Inn Square London WC1R 5JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity is to advance the Christian faith and to actively promote and support the missionary cause abroad; particularly in developing countries. This was carefully pursued in the period of the report:

With the help of God we sought to do this through our scheduled regular meetings and services

Mondays:

- **Bible Club for children aged 7 – 13 yrs**

The programme for the children consists of singing a song, a story (mostly about the lives of great men and women of God and/or other edifying testimonies), a Bible class (to teach the truths of the Word of God), and prayer. We are currently conducting the Bible Club on-line. Some of the children live too far away, one regular participant lives in another country and cannot come in person. However we would love to see again children that come and attend in person.

One of the sisters continues to send a weekly Bible class to younger children.

Tuesdays:

- **Lunch hour Bible Study at 12.45pm at the bookshop**

This Bible Study takes place at lunch time and is predominantly attended by brothers and sisters advanced in years, nevertheless a great diversity of people have come and listened to the Bible classes. The meeting should equip believers to be useful helpers in their churches and through an increased knowledge of the Word of God grow in all aspects of the Christian life. A good number of people get the audio recording of this particular Bible class via WhatsApp. The distribution of these lessons via WhatsApp started during lockdown when we could not meet face to face.

Wednesdays:

- **Midweek Prayer meeting and Bible study at 7.30pm at Beautiful Books**

This meeting is held in the bookshop, but most people take part on-line. Some cannot come because of distance. In the period of reporting the attendance has been somewhat constant. A good number of people get the audio recording of this particular Bible study via WhatsApp.

Sundays:

- **Worship Service in the morning at 10:45am at Beautiful Books**

The services are held at Beautiful Books. In addition several people received the Sunday Service as audio recording. Brother Olu Falowo, Joel Srinivas and Tea Bohui have been occasionally sharing the Word of God in the Sunday Services in the period under review. Also there we have a small on-line audience.

The Sunday Open Air preaching continues. From about Easter to the End of October we preach fortnightly at Speaker's Corner in Hyde Park, London; and during November and December we proclaim the Good News in the pedestrian zone in Croydon, a suburb of London.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

- **Sunday evening meeting at 6pm**

This is a small meeting in the bookshop with about two to three young people on-line and occasionally one participant in person. However the meeting has the potential to expand.

Monday - Saturday:

- **The Bookshop** operates all six working days of the week, usually from 10am - 5pm, except Wednesdays when we close a little earlier. We have seen a steady flow of customers.

Though many Christian bookshops in the United Kingdom have closed, our shop is well worth operating. The original aim is that this Bible and book-outlet should be a birthplace for souls. A young lady that attended one of our meetings placed a clip about the bookshop on social media. Through it we saw many younger people coming to the bookshop. This clip was watched widely and attracted even some people from overseas who were visiting London. They made it a point to come to the bookshop.

The charity's objective was pursued through our TV programmes

In the UK our TV programme "The Lord's Challenge" is aired through Revelation TV. It is a well known Christian station in the UK.

We also were broadcasting on Inspiration TV till end of June 24. When this station ceased operation we were offered a spot on GOD TV which has a wide global coverage. GOD TV has globally 5 transmission stations and can potentially reach over 450 million homes with a potential viewership of over 1,500 million people. It has to be noted these figures are not actual viewing figures, these figures measure the viewing potential of the station. GOD TV airs our programme Saturday afternoon 4pm UK time which is 5pm in Europe. The Sky channel for GOD TV is 580 and on Freesat it is #694. The livestream can be watched during transmission times.

During the period of this report, we also continued to broadcast our programme with Rhein-Main TV. This station was reaching all Germany via satellite, was locally available via cable TV, and had a livestream that could be watched via the internet during transmission time. The station could be received via Cable (in the state of Hessen) and in the Rhein-Main region. Their website was www.rheinmaintv.de. This station ceased to operate Friday 1st November 2024 and had not resumed broadcasting earlier in 2025.

We have meanwhile contacted an agent in Germany to see if we can find another German station to take on our programme. The agent asked us to be patient. He said he is in talks with the Rhein-Main station.

Revelation TV broadcasts via satellite. It is believed to be a leading UK Christian station. The station told us that they did appreciate our programme because of its substance/content. During the year, we received a few calls in response to the programme. In most cases the viewers expressed their appreciation for the Word of God being made available and preached in a forthright way. Revelation TV broadcasts our programme on Tuesday night at 8:30pm. The programme can be received via SKY: Channel 581, FREESAT: Channel 692 and FREEVIEW HD: Channel 266 (but on that channel only in standard definition). The livestream is available at: www.revelationtv.com. More information about that channel can be found on their website: www.revelationtv.com

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

The charity's objective was pursued through our retreats and camps:

- **Bible Camp for Teenage Boys and Young Men Sat 3rd - Wed 7th August 2024**

The Camp was held at the 1912 Centre in the seaside town of Harwich which is part of the Essex county. We had about 10 sessions. In each session we had an episode from the life of C T Studd, a missionary to China and India. Later in life he was called by God to start work in Africa. For the Bible classes we selected what seemed most appropriate for the group. The group was small but the participants were quite attentive.

- **Bible Camp for Children (age 7-13years) Mon 19th - Fri 23rd August 2024**

The Camp was also held at the Bonsall Camp, 6 Uppertown Lane, Bonsall, Derbyshire in the heart of the beautiful Peak District National Park. We had about 10 sessions. In each session we had an episode from the life of C T Studd. The Children had also 10 Bible classes in the 10 sessions. The Camp ground allowed the children to play outside the house and we had other outdoor activities with the group. We were 20+ participants.

The charity's objective was pursued through Literature ministry, Preaching and other forms of Ministry

The Christ is Victor magazine was printed six times in this period. The magazine aims to encourage readers to seek and to live a dynamic life for God. Besides messages on the Word of God it contains testimonies and accounts pertaining to Christian living. Many copies of the magazine are given to customers of Beautiful Books. The layout and printing is done in the UK. The print run of this bi-monthly magazine in the period under review is about 5,000 copies on average for each issue. There are some volunteers who help in the distribution of the magazine. It is also channelled to students at a few university towns. There is also distribution on some bus stops.

Our bookshop Beautiful Books is located in Brixton [a well known and ill-famed location in South London]. It is stocked with Bibles, Christian literature, media and divers gifts. Among our clients are pastors, office bearers in churches, missionaries, and Christians of different denominations. Many Bibles and books bought at Beautiful Books are sent or taken to different parts of the world, predominantly to Africa and the Caribbean. Every year our volunteers serve thousands of hours in the shop. We would like to aim to stock the very best Christian resources available. We have clients that come from distant places while others passing through London make it a point to visit us. There is steady activity in the shop. It is heartening to see people buy literature in bulk in order to present copies to their friends or church family, desiring to share the blessing they have received by reading a publication that spoke to their own heart first. Through the clip that was posted on social media, we have seen for a good while more people, especially young people come to the shop.

Outlook and perspective

With the help of God we want to continue all the existing ministry and we want to be open for developing and extending the Work of God. While we acknowledge our need for the deepening of our own faith, we also need to be prepared for a widening of the work.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

For the year that this report covers our small team had to carry out the task of supplying the weekly TV Gospel messages. A good amount of time goes into the editing of these messages before they are sent to the stations. The TV episodes edited in London are used for Revelation TV, then they are also made available to our team in Guyana, South America and to one station in India. The programme gets a still wider coverage on GOD TV. GOD TV reaches many nations of the world. The episodes edited in English are also linked to the LEF website. There was a weekly programme done for Germany but that stopped last autumn when the station ceased broadcasting.

Many of our edited messages have been published on YouTube. We have evidence to state that some of our episodes edited in London find distribution even through other sites (e.g. Sermonindex).

Interaction with publishing and wholesale companies, whose products we stock, is possible either through representatives or direct contact.

During the period covered by this report, a scripture wall calendar was published by Beautiful Books in the English language. The print run was 3,800 copies. Some of the calendars were passed on to our centre in US and a lady in Ireland is receiving them as well. Orders for the calendars come also in through our website.

The administration of our charity is done on a voluntary basis. The work involves bookkeeping (to the stage of reconciling the accounts), payment of bills, correspondence with the local authorities, etc.

Maintenance work has to be carried out by our volunteers at the freehold property of the charity at 77 Telford Avenue, London SW2. In the period of report we attended to some repair work.

Our objective to further the Christian faith and to support the missionary cause in other countries is upheld. **The emphasis on keeping the ministry of the Word of God along with prayer as a priority is very important to us and only by these means can we fulfil our objectives.**

Decision making: We make such decisions as are necessary for the promotion of our objectives in an atmosphere of prayer.

Relationships: We have good relationships with a number of Christian wholesalers. Some other Christian bookshops have bought our products. We are constantly meeting Christians from many different denominations and backgrounds through our work in the bookshop, the Lunch Hour Bible Study, the Children's Bible Club, and the wider ministry.

Reserves: The reserves that we hold are vested in our assets, such as stock in the shop, backup stock of our own publications kept at our premises at 77 Telford Avenue, a property owned by this charity.

Risk factor: There is a certain risk factor working in inner cities, more so in the Brixton area that is well known for its high crime rate and drug scene. Over the year volunteers and trustees have experienced abuse especially in connection with their service at Beautiful Books. One way of dealing with this type of risk is wise interaction with aggressive people and watchfulness with criminals (thieves).

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

God in His mercy has saved us from serious incidents in spite of the neighbourhood from which we operate on a daily basis, viz. Brixton Market. The market has a record of violence, drug dealing/-abuse, and antisocial behaviour.

Financial risk: Since we avoid all speculation, engage only in fair trading and the sincere ministry of furthering the Christian faith, we expose neither our charity nor our assets to the risks arising out of speculation or going into debt.

Public Benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

This report would have made it clear that our work produces identifiable benefits. Just to name some of these:

- we produce, publish, and distribute Christian literature;
- teach and preach the Word of God in various ways from one-to-one counselling to TV broadcasts; and
- we run a bookshop which is open to the public six days a week.

Thereby people are invited to get to know God and to deepen their relationship with their Father in heaven. The activities also help people to serve Christians in their respective churches and to be 'salt and light' by word and example to friends, colleagues and the general public. These benefits relate to the charity's aim of advancing the Christian faith and of promoting and supporting the missionary cause abroad and are largely of a spiritual nature. Detriment or harm does not arise.

The benefits of our ministry are to the public locally, nationally, and internationally. Locally, they come through our meetings, the bookshop, and outreach in certain areas within the UK; nationally, they come through our TV broadcasts, literature, and special sessions; internationally, they come by TV programmes abroad and annually sending literature or calendars to countries such as India, the USA, Ireland and Germany. The beneficiaries will benefit from our aims as set forth in the objectives of this charity.

Reporting Serious Incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, neither have we been subject to any criminal investigation.

Conflict of Interests: The governing document makes provision for remuneration of professional services by trustees in clause 10. Johannes Weidenmüller received a remuneration of £1,000 per calendar month mainly for his work of video editing for the TV programmes until the end of October 2024. Purchasing this video editing service would cost the charity a much higher price. As he reached retirement age in October 24 Johannes has no longer wanted the remuneration and therefore no further money has been remitted to him after the October 24 remuneration.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements will be approved for the following reasons:

- the charity held reserves that warrants another year of service on the 16th April 2025; and
- the charity holds a freehold property.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2025

In our next meeting of trustees, we should review the financial procedures to make sure we are operating in a trustworthy manner by revisiting how we make sure our finances are properly handled.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 June 2025 and signed on their behalf by



Johannes Weidenmüller - Trustee

Independent examiner's report

To the trustees of

Laymen's Evangelical Fellowship UK

I report to the trustees on my examination of the accounts of Laymen's Evangelical Fellowship UK (the charity) for the year ended 31 March 2025, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

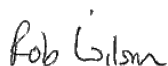
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 10 June 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Laymen's Evangelical Fellowship UK

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	-	39,850	39,850	37,551
Charitable activities	4	-	180,433	180,433	172,343
Investments		-	774	774	561
Total income		-	221,057	221,057	210,455
Expenditure on:					
Charitable activities		-	199,249	199,249	201,750
Total expenditure	5	-	199,249	199,249	201,750
Net income and net movement in funds	6	-	21,808	21,808	8,705
Reconciliation of funds:					
Total funds brought forward		-	179,500	179,500	170,795
Total funds carried forward		-	201,308	201,308	179,500

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

Laymen's Evangelical Fellowship UK

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	8		44,395	48,384
Current assets				
Stocks	9	63,478		62,969
Debtors	10	19,960		20,070
Cash at bank and in hand		88,028		62,613
		171,466		145,652
Liabilities				
Creditors: amounts falling due within 1 year	11	(14,553)		(14,536)
Net current assets			156,913	131,116
Net assets			201,308	179,500
Funds				
Unrestricted funds			201,308	179,500
Total charity funds			201,308	179,500

Approved by the trustees on 10 June 2025 and signed on their behalf by



Johannes Weidenmüller - Trustee

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation

Laymen's Evangelical Fellowship UK is an unincorporated charity registered in England and Wales. The registered office address is 24 Brixton Station Road, London, SW9 8PD.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Laymen's Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

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.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. There were no restricted funds in the current or prior year.

g) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	4 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

j) Stock

Stock is included at the lower of cost or net realisable value.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation or uncertainty that have a significant effect on the amounts recognised in the financial statements include depreciation (see note 1i).

q) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	500	37,051	37,551
Charitable activities	-	172,343	172,343
Investments	-	561	561
Total income	<u>500</u>	<u>209,955</u>	<u>210,455</u>
Expenditure on:			
Charitable activities	<u>500</u>	<u>201,250</u>	<u>201,750</u>
Total expenditure	<u>500</u>	<u>201,250</u>	<u>201,750</u>
Net income and net movement in funds	<u>-</u>	<u>8,705</u>	<u>8,705</u>

3. Income from grants and donations

	Restricted £	Unrestricted £	2025 £
Donations and offerings	<u>-</u>	<u>39,850</u>	<u>39,850</u>
Prior year comparative			
Donations and offerings	<u>500</u>	<u>37,051</u>	<u>37,551</u>

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	2025 £	2024 £
Bookshop sales	177,912	169,349
Retreat income	2,430	2,985
Mail order sales	91	9
	<u>180,433</u>	<u>172,343</u>

All income from charitable activities in the current and prior period was unrestricted.

5. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2025 £
Stock purchases	99,875	-	99,875
Bookshop premises and utilities	45,210	-	45,210
TV broadcasting	22,692	-	22,692
Printing and design	5,745	-	5,745
Retreats	3,296	-	3,296
Salaries (note 6)	-	7,000	7,000
Travel	-	2,592	2,592
Print, post and stationery	-	4,235	4,235
Depreciation (note 8)	-	3,989	3,989
Bank charges	-	2,062	2,062
IE and accountancy	-	1,595	1,595
Miscellaneous costs	-	287	287
Telephone	-	671	671
	<u>176,818</u>	<u>22,431</u>	<u>199,249</u>
Sub-total	176,818	22,431	199,249
Allocation of support and governance costs	<u>22,431</u>	<u>(22,431)</u>	<u>-</u>
Total expenditure	<u>199,249</u>	<u>-</u>	<u>199,249</u>

Total governance costs are £5,518 (2024: £3,218).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure (continued) Prior year comparative

	Charitable activities £	Support and governance costs £	Total 2024 £
Stock purchases	100,139	-	100,139
Bookshop premises and utilities	33,966	-	33,966
TV broadcasting	33,030	-	33,030
Printing and design	4,190	-	4,190
Retreats	2,462	-	2,462
Salaries (note 6)	-	12,000	12,000
Travel	-	4,216	4,216
Depreciation (note 8)	-	3,914	3,914
Print, post and stationery	-	3,166	3,166
Bank charges	-	1,782	1,782
IE and accountancy	-	1,416	1,416
Miscellaneous costs	-	872	872
Telephone	-	597	597
Sub-total	173,787	27,963	201,750
Allocation of support and governance costs	27,963	(27,963)	-
Total expenditure	201,750	-	201,750

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

6. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	3,989	3,914
Operating lease payments	36,253	27,190
Trustees' remuneration	7,000	12,000
Independent examiner's remuneration	1,250	1,150

During the year one trustee received remuneration of £7,000 (2024: £12,000) for professional services to the charity. This comprises a monthly salary of £1,000 which is permitted under the charity's governing document. There are no other staff costs.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Fixtures and fittings £	Freehold property £	Leasehold improvements £	Total £
Cost				
At 1 April 2024				
& at 31 March 2025	22,314	84,732	37,630	144,676
Depreciation				
At 1 April 2024	21,564	47,445	27,283	96,292
Charge for the year	225	1,695	2,069	3,989
At 31 March 2025	21,789	49,140	29,352	100,281
Net book value				
At 31 March 2025	525	35,592	8,278	44,395
At 31 March 2024	750	37,287	10,347	48,384

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

9. Stock

	2025 £	2024 £
Goods for resale	<u>63,478</u>	<u>62,969</u>

10. Debtors

	2025 £	2024 £
Prepayments	14,480	15,050
VAT	2,030	1,808
Accrued income	<u>3,450</u>	<u>3,212</u>
	<u>19,960</u>	<u>20,070</u>

11. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	10,771	9,789
Accruals	1,474	1,150
Other creditors	<u>2,308</u>	<u>3,597</u>
	<u>14,553</u>	<u>14,536</u>

12. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	36,253	36,253
Within 2 - 5 years	<u>145,012</u>	<u>108,759</u>

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2025

13. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Unrestricted funds					
General funds	179,500	221,057	(199,249)	-	201,308
Total unrestricted funds	179,500	221,057	(199,249)	-	201,308
Total funds	179,500	221,057	(199,249)	-	201,308

Purposes of restricted funds

All income and expenditure in the current year was unrestricted. In the prior year, a donation was provided for the purpose of funding temporary workers in the shop.

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Temporary workers	-	500	(500)	-	-
Total restricted funds	-	500	(500)	-	-
Unrestricted funds					
General funds	170,795	209,955	(201,250)	-	179,500
Total unrestricted funds	170,795	209,955	(201,250)	-	179,500
Total funds	170,795	210,455	(201,750)	-	179,500

14. Related party transactions

During the year Johannes Weidenmüller, trustee, received remuneration of £7,000 (2024: £12,000) for professional services to the charity, per note 6.

The same trustee also donated money to the charity amounting to £570 (2024: £2,595).

Accounts

Charity no. 1016596

Laymen's Evangelical Fellowship UK
Report and Unaudited Financial
Statements
31 March 2024

Laymen's Evangelical Fellowship UK

Reference and administrative details

For the year ended 31 March 2024

Charity number	1016596
Registered office	24 Brixton Station Road London SW9 8PD
Trustees	The trustees who served during the year and up to the date of this report were as follows: Rev. David Alfred Campbell (appointed on 25 May 2023) John Daniel (Chair) Dr Lily Daniel Johannes Weidenmüller Regina Weidenmüller
Bankers	NatWest plc Streatham Branch 54 Streatham High Street London SW16 1XE
Solicitors	Cooke Matheson Solicitors 8/9 Gray's Inn Square London WC1R 5JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity is to advance the Christian faith and to actively promote and support the missionary cause abroad; particularly in developing countries. This was carefully pursued in the period of the report:

With the help of God we sought to do this through our scheduled regular meetings and services

Mondays:

- **Bible Club for children aged 7 – 13 yrs**

The programme for the children consists of singing a song, a story (mostly about the lives of great men and women of God and/or other edifying testimonies), a Bible class (to teach the truths of the Word of God), and prayer. During the past year the face to face attendance has dropped. At the end of this reporting period we are now conducting the Bible Club on-line. Some of the children live too far away, even in other countries, and cannot come in person. As a new element, we are giving some Bible verses to memorise from session to session.

One of the sisters continues to send a weekly Bible class to younger children, who are below 7 years of age.

Tuesdays:

- **Lunch hour Bible Study at 12.45pm at the bookshop**

This Bible Study takes place at lunch time and is predominantly attended by brothers and sisters advanced in years, nevertheless a great diversity of people have come and listened to the Bible classes. The meeting should equip believers to be useful helpers in their churches and, through an increased knowledge of the Word of God, grow in all aspects of the Christian life. A good number of people get the audio recording of this particular Bible class via WhatsApp. The distribution of these lessons started during lockdown, when we could not meet face to face.

Wednesdays:

- **Midweek Prayer meeting and Bible study at 7.30pm**

This meeting is held in the bookshop, but a good number take part on-line. Some cannot come because of distance. In the period of reporting we have seen a growth in attendance, mainly through more participants that came from Fellowship Centres in India to work or study in the UK. A good number of people get the audio recording of this particular Bible study via WhatsApp.

Sundays:

- **Worship Service in the morning at 10:45am at Beautiful Books**

The services are held in the shop, Beautiful Books. In addition several people receive the Sunday Service as an audio recording. Brother Olu Falowo, Joel Srinivas and Tea Bohui have been occasionally sharing the Word of God in the Sunday Services in the period under review.

The Sunday Open Air preaching continues. From about Easter to the End of October we preach fortnightly at Speaker's Corner in Hyde Park, London; and during November and December we proclaim the Good News in the pedestrian zone in Croydon, a suburb of London.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

- **Sunday evening meeting at 6pm**

This is a small meeting in the bookshop with about two to three young people on-line, and occasionally one participant in person. However the meeting has the potential to expand.

Monday - Saturday:

- **The Bookshop**

It operates all six working days of the week, usually from 10am - 5pm, except Wednesdays when we close a little earlier. We have seen a steady flow of customers and, though so many bookshops in the United Kingdom have closed, our shop is well worth operating. The original aim is that this Bible and book outlet should be a birthplace for souls.

The charity's objective was pursued through our TV programmes

In the UK our TV programme "The Lord's Challenge" is aired through Revelation TV (a Christian station) and Inspiration TV. Inspiration TV airs our programme "The Lord's Challenge" Sunday nights at 9pm, and Tuesday evenings at 7pm [Sky Digital 584].

During the period of this report, we also continued to broadcast our programme with Rhein-Main TV. This station for most of the period of the report was reaching all Germany via satellite, is locally available via cable TV and has a livestream that can be watched via the internet during transmission time. The German station, Rhein-MainTV can be received via Cable (in the state of Hessen) and in the Rhein-Main region. Their website is www.rheinmaintv.de.

When renewing the contract for 2024 the team leader of media sales wrote: "I have been able to measure the reach of your program 'The Lord's Challenge' Sunday mornings from 11:30 -12:00h. I have results for July till November 2023. November is included. With just under 300,000 viewers you have a good and above average reach achieved with your program and have found great interest from our viewers. That is also seen at the average figures for each month with 60,000 views. The period under review saw a constant increase/progression. With 81,862 viewers in October the program had the highest attendance."

The station is restructuring because of insolvency. However, the team leader of media sales wrote to me that they have found a new investor and that the station continues to operate. The station has indicated that they would offer a discount going forward until they operate via Satellite as before.

Revelation TV broadcasts via satellite and is believed to be a leading UK Christian station. The station told us that they did appreciate our programme because of its substance/content. During the year, we received a few calls in response to the programme. The viewers in most cases expressed their appreciation for the Word of God being made available and preached in a forthright way. Revelation TV broadcasts our programme on Tuesday night at 8:30pm. The programme can be received via SKY: Channel 581, FREESAT: Channel 692 and FREEVIEW HD: Channel 281 (but only in standard definition). The livestream is available at: www.revelationtv.com. There is also an on-demand viewing possible. More information about that channel can be found on their website: www.revelationtv.com.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

The charity's objective was pursued through our retreats and camps:

- **Bible Camp for Teenage Boys and Young Men Mon 31st - Fri 4th August 2023**

The Camp was held in the Gateway Centre at Ashbourne close to the beautiful Peak District National Park. We had about 10 sessions. In each session we had an episode from the life of Hudson Taylor and for the Bible classes we taught on the Beatitudes. The attention on the whole was good but it can be observed how much young people are hooked to the social media.

- **Bible Camp for Children (age 7-13years) Mon 28th August - Fri 1st September 2023**

The Camp was also held in the Gateway Centre at Ashbourne close to the beautiful Peak District National Park. We had about 10 sessions. In each session we had an episode from the life of Lilian Thasher, who lived as a missionary in Egypt and cared for orphans. The Children had also 10 Bible classes in the 10 sessions. This particular centre is not available in 2024 because of refurbishment.

The charity's objective was pursued through Literature ministry, Preaching and other forms of Ministry

The **Christ is Victor** magazine was printed six times in this period. The magazine aims to encourage readers to seek and to live a dynamic life for God. Besides messages on the Word of God it contains testimonies and accounts pertaining to Christian living. Many copies of the magazine are given to customers of Beautiful Books. The layout and printing is done in the UK. The print run of this bi-monthly magazine in the period under review is about 5,000 copies on average for each issue.

Our bookshop **Beautiful Books** is located in Brixton. It is stocked with Bibles, Christian literature, media and diverse gifts. Among our clients are pastors, office bearers in churches, missionaries, and Christians of different denominations. Many Bibles and books bought at Beautiful Books are sent or taken to different parts of the world, predominantly to Africa and the Caribbean. Every year our volunteers serve thousands of hours in the shop. We would like to aim to stock the very best Christian resources available. We have clients that come from distant places while others passing through London make it a point to visit us. There is steady activity in the shop. It is heartening to see people buy literature in bulk in order to present copies to their friends or brothers and sisters in church, desiring to share the blessing they have received by reading a publication that spoke to their own heart first.

Outlook and perspective

With the help of God we want to continue all the existing ministry and we want to be open for developing and extending the Work of God. While we acknowledge our need for the deepening of our own faith, we also need to be prepared for a widening of the work.

In the period under review our small team had to carry out the task of supplying the weekly TV Gospel messages. A good amount of time goes into the editing of these messages before they are sent to the stations. The TV episodes edited in London are also made available in Guyana, South America, one station in India and one station based in the US, called Inspiration TV, whose coverage extends to many nations of the world. The episodes edited in English are also linked to the LEF website.

In this period of reporting the US based station, Inspiration TV, airs our programme twice a week. This network is available in many nations of the world.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

Many of our edited messages have been published on YouTube. We have evidence to state that some of our episodes edited in London find distribution even through other sites [e.g. Sermonindex].

Through representatives of publishing/wholesale companies, interaction with publishers whose products we stock at Beautiful Books is possible.

During the period covered by this report, a scripture wall calendar was published by Beautiful Books in the English language. The print run was 3,500 copies. Some of the calendars are passed on to our brothers and sisters in the US. Orders for the calendars also come in through our website. During the next calendar run, we can increase production slightly [possibly 3,750 copies], as there was still demand when we were sold out.

The administration of our charity is done on a voluntary basis. The work involves bookkeeping (to the stage of reconciling the accounts), payment of bills, correspondence with the local authorities, etc.

Maintenance work also has to be carried out by our volunteers at the freehold property of the charity at 77 Telford Avenue, London SW2. In the period of report we attended to leaks in the roof. We have now been able to fix the majority of them.

Our objective to further the Christian faith and to support the missionary cause in other countries is upheld. **The emphasis on keeping the ministry of the Word of God as a priority along with prayer is very important to us and only by these means can we fulfil our objectives.**

Decision making: We make such decisions as are necessary for the promotion of our objectives in an atmosphere of prayer.

Relationships: We have good relationships with a number of Christian wholesalers. Some other Christian bookshops have bought our products. We are constantly meeting Christians from many different denominations and backgrounds through our work in the bookshop, the Lunch Hour Bible Study, the Children's Bible Club, and the wider ministry.

Reserves: The reserves that we hold are vested in our assets, such as stock in the shop, backup stock of our own publications kept at our premises at 77 Telford Avenue, a property owned by this charity.

Risk factor: There is a certain risk factor working in inner cities, more so in the Brixton area that is well known for its high crime rate and drug scene. Over the year volunteers and trustees have experienced abuse especially in connection with their service at Beautiful Books. One way of dealing with this type of risk is wise interaction with aggressive people and watchfulness with criminals (thieves).

God in His mercy has saved us from serious incidents although the neighbourhood from which we operate on a daily basis, viz. Brixton Market. The market has a record of violence and drug dealing/-abuse.

Financial risk: Since we avoid all speculation and engage only in fair trading and the sincere ministry of furthering the Christian faith, we expose neither our charity nor our assets to the risks arising out of speculation or going into debt.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

Public Benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

This report would have made it clear that our work produces identifiable benefits. Just to name some of these:

- we produce, publish, and distribute Christian literature;
- teach and preach the Word of God in various ways from one-to-one counselling to TV broadcasts; and
- run a bookshop which is open six days a week to the public.

Thereby people are invited to get to know God, and to deepen their relationship with their Father in heaven. The activities also help people to serve Christians in their respective churches and to be 'salt and light' by word and example to friends, colleagues and the general public. These benefits relate to the charity's aim of advancing the Christian faith and of promoting and supporting the missionary cause abroad and are largely of a spiritual nature. Detriment or harm does not arise.

The benefits of our ministry are to the public locally, nationally, and internationally. Locally, they come through our meetings, the bookshop, and outreach in certain areas within the UK; nationally, they come through our TV broadcasts, literature, and special sessions; internationally, they come by maintaining a TV programme abroad and annually sending literature or calendars to countries such as India, the USA, Ireland and Germany. The beneficiaries will benefit from our aims as set forth in the objectives of this charity.

Reporting Serious Incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, and we also have not been subject to a criminal investigation.

Conflict of Interests: The governing document makes provision for remuneration of professional services by trustees in clause 10. Johannes Weidenmüller receives a remuneration mainly for his work of video editing for the TV programmes. Most of the time he has to work on two TV episodes a week. He receives £1,000 per calendar month [purchasing this video editing service would cost the charity a much higher price].

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements will be approved for the following reasons:

- the charity held reserves that warrants another year of service on the 16th April 2024; and
- the charity holds a freehold property.

In our next meeting of trustees, we should review the financial procedures to make sure we are operating in a trustworthy manner by revisiting how we make sure our finances are properly handled.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2024

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 3 July 2024 and signed on their behalf by



Johannes Weidenmüller - Trustee

Independent examiner's report

To the trustees of

Laymen's Evangelical Fellowship UK

I report to the trustees on my examination of the accounts of Laymen's Evangelical Fellowship UK (the charity) for the year ended 31 March 2024, which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

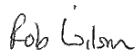
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 3 July 2024

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Laymen's Evangelical Fellowship UK

Statement of financial activities

For the year ended 31 March 2024

		Restricted	Unrestricted	2024 Total £	2023 Total £
	Note	£	£		
Income from:					
Donations	2	500	37,051	37,551	35,779
Charitable activities	3	-	172,343	172,343	149,031
Investments		-	561	561	147
Total income		<u>500</u>	<u>209,955</u>	<u>210,455</u>	<u>184,957</u>
Expenditure on:					
Charitable activities		<u>500</u>	<u>201,250</u>	<u>201,750</u>	<u>187,862</u>
Total expenditure	4	<u>500</u>	<u>201,250</u>	<u>201,750</u>	<u>187,862</u>
Net income / (expenditure) and net movement in funds	5	-	8,705	8,705	(2,905)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>170,795</u>	<u>170,795</u>	<u>173,700</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>179,500</u></u>	<u><u>179,500</u></u>	<u><u>170,795</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Laymen's Evangelical Fellowship UK

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	7		48,384	51,398
Current assets				
Stocks	8	62,969		65,057
Debtors	9	20,070		18,968
Cash at bank and in hand		62,613		43,820
		145,652		127,845
Liabilities				
Creditors: amounts falling due within 1 year	10	(14,536)		(8,448)
Net current assets			131,116	119,397
Net assets			179,500	170,795
Funds				
Unrestricted funds			179,500	170,795
Total charity funds			179,500	170,795

Approved by the trustees on 3 July 2024 and signed on their behalf by

J. Weidenmüller

Johannes Weidenmüller - Trustee

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Laymen's Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

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.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. There were no restricted funds in the current or prior year.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	4 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

j) Stock

Stock is included at the lower of cost or net realisable value.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation or uncertainty that have a significant effect on the amounts recognised in the financial statements include depreciation (see note 1i).

q) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

2. Income from grants and donations

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Donations and offerings	<u>500</u>	<u>37,051</u>	<u>37,551</u>	<u>35,779</u>

All income from grants and donations in the prior period was unrestricted.

3. Income from charitable activities

	2024 £	2023 £
Bookshop sales	169,349	148,870
Retreat income	2,985	-
Mail order sales	<u>9</u>	<u>161</u>
	<u>172,343</u>	<u>149,031</u>

All income from charitable activities in the current and prior period was unrestricted.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

4. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2024 £
Stock purchases	100,139	-	100,139
Bookshop premises and utilities	33,966	-	33,966
TV broadcasting	33,030	-	33,030
Printing and design	4,190	-	4,190
Retreats	2,462	-	2,462
Salaries (note 5)	-	12,000	12,000
Travel	-	4,216	4,216
Depreciation (note 7)	-	3,914	3,914
Print, post and stationery	-	3,166	3,166
Bank charges	-	1,782	1,782
IE and accountancy	-	1,416	1,416
Miscellaneous costs	-	872	872
Telephone	-	597	597
Sub-total	173,787	27,963	201,750
Allocation of support and governance costs	27,963	(27,963)	-
Total expenditure	201,750	-	201,750

Total governance costs are £1,150 (2023: £1,050).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

4. Total expenditure (continued) Prior year comparative

	Charitable activities £	Support and governance costs £	Total 2024 £
Stock purchases	82,025	-	82,025
Bookshop premises and utilities	32,968	-	32,968
TV broadcasting	38,823	-	38,823
Printing and design	4,345	-	4,345
Salaries (note 5)	-	12,000	12,000
Travel	-	7,071	7,071
Depreciation	-	3,764	3,764
Print, post and stationery	-	2,787	2,787
Bank charges	-	1,508	1,508
IE and accountancy	-	1,435	1,435
Miscellaneous costs	-	532	532
Telephone	-	604	604
Sub-total	158,161	29,701	187,862
Allocation of support and governance costs	29,701	(29,701)	-
Total expenditure	187,862	-	187,862

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

5. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	3,914	3,764
Operating lease payments	27,190	27,190
Trustees' remuneration	12,000	12,000
Trustees' reimbursed expenses	2,068	-
Independent examiner's remuneration	1,150	1,050

During the year one trustee received remuneration of £12,000 (2023: £12,000) for professional services to the charity. This comprises a monthly salary of £1,000 which is permitted under the charity's governing document. There are no other staff costs. One trustee was reimbursed expenses of £2,068 in the year (2023: Nil), these relate wholly to travel costs.

6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7. Tangible fixed assets

	Fixtures and fittings £	Freehold property £	Leasehold improvements £	Total £
Cost				
At 1 April 2023	21,414	84,732	37,630	143,776
Additions in year	900	-	-	900
At 31 March 2024	22,314	84,732	37,630	144,676
Depreciation				
At 1 April 2023	21,414	45,750	25,214	92,378
Charge for the year	150	1,695	2,069	3,914
At 31 March 2024	21,564	47,445	27,283	96,292
Net book value				
At 31 March 2024	750	37,287	10,347	48,384
At 31 March 2023	-	38,982	12,416	51,398

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

8. Stock

	2024	2023
	£	£
Goods for resale	62,969	65,057

9. Debtors

	2024	2023
	£	£
Prepayments	15,050	11,767
VAT	1,808	1,380
Accrued income	3,212	5,821
	20,070	18,968

10. Creditors: amounts due within 1 year

	2024	2023
	£	£
Trade creditors	9,789	5,298
Accruals	1,150	1,050
Other creditors	3,597	2,100
	14,536	8,448

11. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2024	2023
	£	£
Amount falling due:		
Within 1 year	36,253	27,190
Within 2 - 5 years	108,759	108,759

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2024

12. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Temporary workers	-	500	(500)	-	-
Total restricted funds	-	500	(500)	-	-
Unrestricted funds					
General funds	170,795	209,955	(201,250)	-	179,500
Total unrestricted funds	170,795	209,955	(201,250)	-	179,500
Total funds	<u>170,795</u>	<u>210,455</u>	<u>(201,750)</u>	<u>-</u>	<u>179,500</u>

Purposes of restricted funds

A donation was provided for the purpose of funding temporary workers in the shop.

There were no restricted funds in the prior year.

13. Related party transactions

During the year Johannes Weidenmüller, trustee, received remuneration of £12,000 (2023: £12,000) for professional services to the charity, per note 5.

Accounts

Charity no. 1016596

Laymen's Evangelical Fellowship UK
Report and Unaudited Financial
Statements
31 March 2023

Laymen's Evangelical Fellowship UK

Reference and administrative details

For the year ended 31 March 2023

Charity number	1016596
Registered office	24 Brixton Station Road London SW9 8PD
Trustees	The trustees who served during the year and up to the date of this report were as follows: Rev. David Alfred Campbell (appointed on 25 May 2023) John Daniel (Chair) Dr Lily Daniel Johannes Weidenmüller Regina Weidenmüller
Bankers	NatWest plc Streatham Branch 54 Streatham High Street London SW16 1XE
Solicitors	Cooke Matheson Solicitors 8/9 Gray's Inn Square London WC1R 5JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity, to advance the Christian faith and to actively promote and support the missionary cause abroad, particularly in developing countries, was carefully pursued in the period of the report:

Through our scheduled regular meetings and services

Mondays:

- **Bible club for children aged 7–13 yrs**

The programme for the children consists of singing, a story (mostly about the lives of great men and women of God and other edifying testimonies), a Bible class (to teach the truths of the Word of God), and prayer. During the lockdown we video recorded a story and a bible class on our mobile phones and forwarded the lessons to the children. This has stopped as the children can now partake again in the meeting at the bookshop. However a few children follow the Bible Club online as they live far away. One of the sisters continues to send a weekly Bible class to some younger children below 7 years of age.

Tuesdays:

- **Lunch hour Bible study at 12.45pm at the bookshop**

This Bible Study takes place at lunch time and is predominantly attended by ladies advanced in years, nevertheless a great diversity of people have come and listened to the Bible classes. The meeting should equip believers to be useful workers in their churches and through an increased knowledge of the Word of God grow in all aspects of the Christian life. A good number of people get the audio recording of this particular Bible class via WhatsApp. The distribution of these lessons started during lockdown when we could not meet face to face.

Wednesdays:

- **Midweek prayer meeting and Bible study at 7.30pm**

This meeting is held in the bookshop but a good number take part online. Some cannot come because of distance and in at least one other case family circumstances make it difficult for the sister to attend.

Sundays:

- **Worship service in the morning at 10:45am at Beautiful Books**

The services took place face to face throughout the duration of the reporting. In addition several people received the Sunday service as audio recording. On a few occasions Olu Falowo and Joel Srinivas have been sharing the Word of God in the Sunday services. The Sunday open air preaching continues. From about Easter to end of October we preach fortnightly at Speaker's corner in Hyde Park, London and during November and December we proclaim the Good News in Croydon, a suburb of London where there is a pedestrian zone.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

- **Sunday evening meeting at 6pm**

This is a very small meeting in the bookshop with only one or two present and one or two online. However the meeting has potential.

Monday to Saturday:

- The Bookshop operates normally all the six working days of the week, usually from 10am-5pm, except Wednesdays when we close a little earlier. We have seen a steady flow of customers and though so many bookshops closed our shop is well worth operating. The original aim is that this Bible and book outlet should be a birthplace for souls.

Through our TV programmes

Our TV programme "The Lord's Challenge" was aired over two UK TV stations, Revelation TV (a Christian station) and CBS Reality TV (a secular station). However the latter station terminated our programme as they stopped Christian content on their station. Though our agent was asked to find a new secular channel, the only network that he offered was not suitable.

During the period of this report, we also continued to broadcast our programme with Rhein-Main TV. This station reaches all Germany via satellite, is locally available via cable TV and has a livestream that can be watched via the internet during transmission time. The German station, Rhein-Main TV can be received via Cable (in the state of Hessen) by around 1 million households and in the Rhein-Main region by around 2 million households via satellite. The theoretical technical potential of the station via satellite is 150m households in Europe. See www.rheinmaintv.de/ueber-uns/empfang/. The figures given were taken over from last year's report.

Revelation TV broadcasts via satellite and is believed to be a leading UK Christian station. The station told us that they did appreciate our programme because of its substance and content. During the year, we received calls in response to the programmes. Some callers were counselled over the telephone. The viewers in most cases expressed their appreciation for the Word of God being made available and preached in a forthright way. Revelation TV broadcasts our programme on Tuesday night at 8:30pm. The programme can be received via SKY: Channel 581, FREESAT: Channel 692 and FREEVIEW HD: Channel 264. More information about that channel can be found on their website: www.revelationtv.com.

Through our retreats and camps

Online Bible session for young people Mon 22th to Wed 24th Aug 22.

In the few sessions the Word of God was taught. It is like sowing seed with the expectation that it will yield a rich harvest.

Through literature ministry, preaching and other forms of Ministry

The Christ is Victor magazine was printed six times in this period. The magazine aims to encourage readers to seek and to live a dynamic life for God. Besides messages on the Word of God it contains testimonies and accounts pertaining to Christian living. Many copies of the magazine are given to customers of Beautiful Books. The content for each issue is compiled by a volunteer of our ministry in London. After the content is approved, the layout and printing is done in the UK. The print run of this bimonthly magazine in the period under review is about 5,000 copies for each issue, though occasionally there may be a higher print run.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

Our bookshop Beautiful Books is located in Brixton Market (a well known and ill-famed location in South London) and is stocked with Bibles, Christian literature, media and diverse gifts. Among our clients are pastors, office bearers in churches, missionaries, and Christians of different denominations. Many Bibles and books bought at Beautiful Books are sent or taken to different parts of the world, predominantly to Africa and the Caribbean. Every year our volunteers serve thousands of hours in the shop. We would like to aim to stock the very best Christian resources available. We have clients that come from distant places while others passing through London make it a point to visit us. There is steady activity in the shop. It is heartening to see people buy literature in bulk in order to present copies to their friends or brothers and sisters in church, desiring to share the blessing they have received by reading a publication that spoke to their own heart first.

Friends of Beautiful Books

This scheme was run for many years. Whoever signed up for it was given a 5% discount on any purchases. We have now discontinued this scheme. The scheme was advertised on a book recommendation that was produced over a long period of time once a year. We have currently not printed the annual book recommendation.

Outlook and perspective

With the help of God we want to continue all the existing ministry and we want to be open for developing and extending the Work of God. While we acknowledge our need for the deepening of our own faith, we also need to be prepared for a widening of the work.

In the period under review our small team had to carry out the task of supplying the weekly TV Gospel messages. A lot of time goes into the editing of these messages before they are sent to the stations. The TV episodes edited in London are also made available in Guyana, South America, one station in India and one station based in the US, called Inspiration TV, whose coverage extends to many nations of the world.

In this period of reporting the US based station, Inspiration TV offered a second slot on their network to us at a discounted rate. Now this network which is available in so many nations of the world broadcasts our message "The Lord's Challenge" also on Tuesday evenings.

Many of our edited messages have been published on YouTube. We have evidence to state that some of our episodes edited in London find distribution through other sites (e.g. Sermonindex).

Through representatives of publishing and wholesale companies, interaction with publishers, whose products we stock at Beautiful Books, is possible.

During the period covered by this report, a scripture wall calendar was published by Beautiful Books in the English language. The print run was 4,000 copies. Some of the calendars are passed on to our brothers and sisters in US. Orders for the calendars come also in through our website.

The administration of our charity is done on a voluntary basis. The work involves bookkeeping (to the stage of reconciling the accounts), payment of bills, correspondence with the local authorities, etc.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

Maintenance work also has to be carried out by our volunteers at the freehold property of the charity at 77 Telford Avenue, London SW2.

Our objective to further the Christian faith and to support the missionary cause in other countries is upheld. The emphasis on keeping the ministry of the Word of God as a priority along with prayer is very important to us and only by these means can we fulfil our objectives.

Decision making: We make such decisions as are necessary for the promotion of our objectives in an atmosphere of prayer.

Relationships: We have good relationships with a number of Christian wholesalers. Some other Christian bookshops have bought our products. We are constantly meeting Christians from many different denominations and backgrounds through our work in the bookshop, the lunch hour Bible study, the children's Bible club, and the wider ministry.

Reserves: The reserves that we hold are vested in our assets, such as stock in the shop, backup stock of our own publications kept at our premises at 77 Telford Avenue, a property owned by this charity.

Risk factor: There is a certain risk factor working in inner cities, more so in the Brixton area that is well known for its high crime rate and drug scene. Over the year volunteers and trustees have experienced abuse especially in connection with their service at Beautiful Books. One way of dealing with this type of risk is wise interaction with aggressive people and watchfulness with criminals (thieves).

God in His mercy has saved us from serious incidents although the neighbourhood from which we operate on a daily basis, viz. Brixton Market, has a record of violence and drug dealing and abuse.

Financial risk: Since we avoid all speculation and engage only in fair trading and the sincere ministry of furthering the Christian faith, we expose neither our charity nor our assets to the risks arising out of speculation or going into debt.

Public benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

This report would have made it clear that our work produces identifiable benefits. To name some of these, we produce, publish, and distribute Christian literature, teach and preach the Word of God in various ways from one to one counselling to TV broadcasts, and run a bookshop which is open daily to the public. Thereby people are invited to get to know God and to deepen their relationship with their Father in heaven. The activities also help people to serve Christians in their respective churches and to be 'salt and light' by word and example to friends, colleagues and the general public. These benefits relate to the charity's aim of advancing the Christian faith and of promoting and supporting the missionary cause abroad. These benefits are largely of a spiritual nature; detriment or harm does not arise.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

The benefits of our ministry are to the public locally, nationally, and internationally. Locally, they come through our meetings, the bookshop, and outreach in certain areas within the UK; nationally, they come through our TV broadcasts, literature, and special sessions; internationally, they come by maintaining a TV programme abroad and annually sending literature or calendars to countries such as India, the USA, and Germany. The beneficiaries will benefit from our aims as set forth in the objectives of this charity.

Reporting serious incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, and we also have not been subject to a criminal investigation.

Conflict of interests: The governing document makes provision for remuneration of professional services by trustees in clause 10. Johannes Weidenmüller receives a remuneration mainly for his work of video editing for the TV programmes,. Most of the time he has to prepare 2 TV episodes a week. The German episode is especially labour intense. He receives £1,000 per calendar month (purchasing this video editing service would cost the charity a much higher price).

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2023

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 June 2023 and signed on their behalf by



Johannes Weidenmüller - Trustee

Independent examiner's report

To the trustees of

Laymen's Evangelical Fellowship UK

I report to the trustees on my examination of the accounts of Laymen's Evangelical Fellowship UK (the charity) for the year ended 31 March 2023, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Laura May Richards

Date: 3 July 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Laymen's Evangelical Fellowship UK

Statement of financial activities

For the year ended 31 March 2023

	Note	2023 £	2022 £
Income from:			
Donations	2	35,779	30,161
Charitable activities	3	149,031	130,847
Investments		<u>147</u>	<u>5</u>
Total income		<u>184,957</u>	<u>161,013</u>
Expenditure on:			
Charitable activities		<u>187,862</u>	<u>167,599</u>
Total expenditure	5	<u>187,862</u>	<u>167,599</u>
Net expenditure and movement in funds	6	(2,905)	(6,586)
Reconciliation of funds:			
Total funds brought forward		<u>173,700</u>	<u>180,286</u>
Total funds carried forward		<u>170,795</u>	<u>173,700</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure pertain to unrestricted funds in the current and prior reporting periods.

Laymen's Evangelical Fellowship UK

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	8		51,398	55,162
Current assets				
Stocks	9	65,057		65,365
Debtors	10	18,968		16,470
Cash at bank and in hand		43,820		46,654
		127,845		128,489
Liabilities				
Creditors: amounts falling due within 1 year	11	(8,448)		(9,951)
Net current assets			119,397	118,538
Net assets			170,795	173,700
Funds				
Unrestricted funds			170,795	173,700
Total charity funds			170,795	173,700

Approved by the trustees on 30 June 2023 and signed on their behalf by



Johannes Weidenmüller - Trustee

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Laymen's Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Interest receivable

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.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. There were no restricted funds in the current or prior year.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	4 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Stock

Stock is included at the lower of cost or net realisable value.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation or uncertainty that have a significant effect on the amounts recognised in the financial statements include depreciation (see note 1h).

p) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

2. Income from grants and donations

	2023 £	2022 £
Donations and offerings	<u>35,779</u>	<u>30,161</u>

3. Income from charitable activities

	2023 £	2022 £
Bookshop sales	148,870	130,834
Mail order sales	<u>161</u>	<u>13</u>
	<u>149,031</u>	<u>130,847</u>

4. Government grants

The charity did not receive any government grants during the year (2022: £Nil).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2023 £
Bookshop premises and utilities	32,968	-	32,968
Printing and design	4,345	-	4,345
Stock purchases	82,025	-	82,025
TV broadcasting	38,823	-	38,823
IE and accountancy	-	1,435	1,435
Bank charges	-	1,508	1,508
Depreciation	-	3,764	3,764
Salaries (note 6)	-	12,000	12,000
Print, post and stationery	-	2,787	2,787
Miscellaneous costs	-	532	532
Telephone	-	604	604
Travel	-	7,071	7,071
Sub-total	158,161	29,701	187,862
Allocation of support and governance costs	29,701	(29,701)	-
Total expenditure	187,862	-	187,862

Total governance costs are £1,050 (2022: £975).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure (continued)

Prior year comparative

	Charitable activities £	Support and governance costs £	Total 2022 £
Bookshop premises and utilities	16,778	-	16,778
Printing and design	3,516	-	3,516
Stock purchases	75,746	-	75,746
TV broadcasting	49,248	-	49,248
Salaries (note 6)	-	12,000	12,000
Telephone	-	671	671
IE and accountancy	-	1,225	1,225
Bank charges	-	1,569	1,569
Depreciation	-	3,764	3,764
Print, post and stationery	-	1,939	1,939
Miscellaneous costs	-	1,059	1,059
Foreign exchange (gain) / loss	-	84	84
Sub-total	145,288	22,311	167,599
Allocation of support and governance costs	22,311	(22,311)	-
Total expenditure	167,599	-	167,599

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

6. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	3,764	3,764
Operating lease payments	27,190	18,126
Trustees' remuneration	12,000	12,000
Independent examiner's remuneration	1,050	975

During the year one trustee received remuneration of £12,000 (2022: £12,000) for professional services to the charity. This comprises a monthly salary of £1,000 which is permitted under the charity's governing document. There are no other staff costs. No trustees were reimbursed expenses during the current or prior year.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Fixtures and fittings £	Freehold property £	Leasehold improvements £	Total £
Cost				
At 1 April 2022	21,414	84,732	37,630	143,776
At 31 March 2023	21,414	84,732	37,630	143,776
Depreciation				
At 1 April 2022	21,414	44,056	23,144	88,614
Charge for the year	-	1,694	2,070	3,764
At 31 March 2023	21,414	45,750	25,214	92,378
Net book value				
At 31 March 2023	-	38,982	12,416	51,398
At 31 March 2022	-	40,676	14,486	55,162

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2023

9. Stock

	2023 £	2022 £
Goods for resale	<u>65,057</u>	<u>65,365</u>

10. Debtors

	2023 £	2022 £
Prepayments	11,767	12,417
VAT	1,380	2,312
Accrued income	<u>5,821</u>	<u>1,741</u>
	<u>18,968</u>	<u>16,470</u>

11. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	5,298	6,761
Accruals	1,050	1,975
Other creditors	<u>2,100</u>	<u>1,215</u>
	<u>8,448</u>	<u>9,951</u>

12. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023 £	2022 £
Amount falling due:		
Within 1 year	27,190	27,190
Within 2 - 5 years	<u>108,759</u>	<u>135,949</u>

13. Related party transactions

During the year Johannes Weidenmüller, trustee, received remuneration of £12,000 (2022: £12,000) for professional services to the charity, per note 6.

Accounts

Charity no. 1016596

Laymen's Evangelical Fellowship UK
Report and Unaudited Financial
Statements
31 March 2022

Laymen's Evangelical Fellowship UK

Reference and administrative details

For the year ended 31 March 2022

Charity number	1016596
Registered office	24 Brixton Station Road London SW9 8PD
Trustees	The trustees who served during the year and up to the date of this report were as follows: John Daniel Dr Lily Daniel Johannes Weidenmüller Regina Weidenmüller
Bankers	NatWest plc Streatham Branch 54 Streatham High Street London SW16 1XE
Solicitors	Cooke Matheson Solicitors 8/9 Gray's Inn Square London WC1R 5JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity, to advance the Christian faith and to actively promote and support the missionary cause abroad, particularly in developing countries, was carefully pursued in the period of the report:

Through our scheduled regular meetings and services

Mondays:

- **Bible Club for children aged 7 - 13**

The programme consists of singing, a story (mostly about the lives of great men and women of God and/or other edifying testimonies), a Bible class (to teach the truths of the Word of God), and prayer. During lockdown, we video recorded a story and a bible class on our mobile phones and forwarded them via WhatsApp to the children. From 6 September 21, we resumed meetings face to face. One of the sisters continues to send a weekly Bible class to some younger children below 7 years of age.

Tuesdays:

- **Lunch hour Bible Study at 12:45pm**

This Bible Study takes place at lunch time and is predominantly attended by ladies advanced in years, nevertheless a great diversity of people have come and listened to the Bible classes. The meeting should equip believers to be useful workers in their churches and, through an increased knowledge of the Word of God, grow in all aspects of the Christian life. The face to face meetings were resumed from 27 April 21. Before this, a recorded audio message was sent out via WhatsApp. This is still continuing to some earlier participants or those interested.

Wednesdays:

- **Mid-week Prayer meeting and Bible study at 7:30pm**

This meeting was done online by using Skype throughout the reporting period.

Sundays:

- **Worship Service in the morning at 10:45am**

The services took place face to face throughout the duration of the reporting period. In addition several people received the Sunday Service as recordings. On a few occasions, Olu Falowo and Joel Srinivas have been sharing the Word of God in the Sunday Services. Open Air preaching was resumed again in the period under review. We resumed preaching at Hyde Park from August 2021 and proclaimed the Good News during November and December 2021 in Croydon's pedestrian zone.

- **Sunday evening meeting at 6pm**

This meeting was and is conducted online. There are only one or two people in the meeting.

Monday - Saturday:

- The bookshop operates normally six working days of the week, usually from 10am - 5pm, except Wednesdays when we close a little earlier. We were under lockdown restrictions up to 12 April 2021. Since then we have not had any periods of closure.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

Through our TV programmes

All through the period of this report, our TV programme "The Lord's Challenge" was aired over two UK TV stations, Revelation TV (a Christian station) and CBS Reality TV (a secular station).

During the period of this report, we also continued to broadcast our programme with Rhein-Main TV. This station reaches all of Germany via satellite, is locally available via cable TV and has a livestream that can be watched via the internet during transmission time. The German station, Rhein-MainTV, can be received via Cable (in the state of Hessen) by c. 1 million households and in the Rhein-Main region by c. 2 million households via satellite. The theoretical technical potential of the station via satellite is 150m households in Europe. See www.rheinmaintv.de/ueber-uns/empfang/.

The UK-based stations broadcast via satellite. The Revelation TV station is believed to be a leading UK Christian station. The station told us that they did appreciate our programme because of its substance/content. During the year, we received a good number of calls in response to the content of the programmes. Some callers were counselled over the telephone. The viewers in most cases expressed their appreciation of the Word of God being made available and preached in a forthright way. Revelation TV broadcasts our programme on Tuesday night at 8:30pm. The programme can be received via Sky: Channel 581, Freesat: Channel 692 and Freeview HD: Channel 264. More information about that channel can be found on their website: www.revelationtv.com.

CBSReality broadcasts our programme on Sunday morning at 8.30am Sky channel 146. In addition, CBSReality's +1 channel, Sky 246, repeats our programme one hour later at 9.30am. CBSReality is also on the Cable network (Virgin 148), on Freesat (135) and the +1 channel Freesat (136). When the Reality channel became available on Freeview (channel 67), the viewership increased by a considerable percentage.

Through our retreats and camps

Summer Retreat 2021: From 14 to 18 July, at Quinta Hall, Weston Rhyn, Oswestry, Shropshire SY10 7LR did not take place as planned. The lockdown resulting from Covid was extended by the government to include this weekend and the retreat was called off.

Online Bible sessions for teenage boys and young men August 2021: Our camp for this group could not take place due to Covid. However we arranged several sessions for the boys and young adults in the week 9 - 13 August 2021.

Online Bible session for teenage girls and young women August 2021: Some sessions were conducted in the week 23 - 27 August for this age group. It was a profitable time.

In the sessions for the various groups the Word of God was taught. It is like sowing seed with the expectation that it will yield a rich harvest.

Through Literature ministry, Preaching and other forms of Ministry

The **Christ is Victor** magazine was printed six times in this period. The magazine aims to encourage readers to seek and to live a dynamic life for God. Besides messages on the Word of God, it contains testimonies and accounts pertaining to Christian living. Many copies of the magazine are given to customers of Beautiful Books. The content for each issue is compiled by a volunteer of our ministry in London. After the content is approved, the layout and printing is done in the UK. The print run of this bimonthly magazine in the period under review varied from 5,000 - 10,000 copies, depending upon the hands ready for distribution.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

Our bookshop **Beautiful Books** is located in Brixton Market (a well known and ill-famed location in South London) and is stocked with Bibles, Christian literature, media and diverse gifts. Amongst our clients are pastors, elders, deacons, missionaries, and Christians of many different denominations. Many Bibles and books bought at Beautiful Books are sent or taken to different parts of the world, predominantly to Africa and the Caribbean. Every year our volunteers serve thousands of hours in the shop. We would like to aim to stock the very best Christian resources available. We have clients that come from distant places while others passing through London make it a point to visit us. There is steady activity in the shop. It is heartening to see people buy literature in bulk in order to present copies to their friends or brothers and sisters in church, desiring to share the blessing they have received by reading a publication that spoke to their own heart first. The last covid related lockdown lasted into April 2021. From Monday 12 April we were free to reopen the shop and have then been open all along.

Friends of Beautiful Books: A book recommendation for the year 2021 was printed and distributed. This recommendation was sent to more than 400 addresses by mail, and many more copies were handed out, mainly to bookshop customers.

How did we actively promote and support the missionary cause abroad?

During the period under review, some help was given with the production of a Scripture wall calendar to our branch in Paris.

Outlook and perspective

With the help of God, we want to continue all the existing ministry and we want to be open for developing and extending the Work of God. While we acknowledge our need for the deepening of our own faith, we also need to be prepared for a widening of the work.

In the period under review, our small team had to carry out the task of supplying the weekly Gospel messages to 3 TV stations. A lot of time goes into the editing of these messages before they are sent to the stations. The TV episodes edited in London are also made available in Guyana, South America, one station in India and one station based in the US, called Inspiration TV, whose coverage extends to many nations of the world.

Many of the edited messages have been published on YouTube. All the English language episodes are also uploaded to the Vimeo website. We have evidence to state that some of our episodes edited in London find distribution through other sites (e.g. Sermonindex).

Through representatives of publishing/wholesale companies, interaction with publishers, whose products we stock at Beautiful Books, is possible.

During the period covered by this report, a scripture wall calendar was published by Beautiful Books in the English language. The print run was 4,000 copies. Some of the calendars are passed on to our brothers and sisters in US, Canada and Germany. Orders for the calendars also come in through our website.

The administration of our charity is done on a voluntary basis. The work involves bookkeeping (to the stage of reconciling the accounts), payment of bills, correspondence with the local authorities, etc.

Maintenance work also has to be carried out by our volunteers at the freehold property of the charity at 77 Telford Avenue.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

Our objective to further the Christian faith and to support the missionary cause in other countries is upheld. **The emphasis on keeping the ministry of the Word of God as a priority along with prayer is very important to us and only by these means can we fulfil our objectives.**

Financial review and reserves policy

Total income in the year ending 31 March 2022 was £161,013, which is an increase of £16,319 on the prior year. Total expenditure in the year was £167,599, which is an increase of £14,113 on the prior year. Total funds at 31 March 2022 were £173,700.

Financial risk: Since we avoid all speculation and engage only in fair trading and the sincere ministry of furthering the Christian faith, we expose neither our charity nor our assets to the risks arising out of speculation or going into debt.

Going concern: The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements approved for the following reasons:

- The charity holds unrestricted funds of £173k; and
- The charity holds a freehold property, which could be liquidated if needed.

Reserves: The reserves that we hold are vested in our assets, stock in the shop, backup stock of our own book publications, and the property held by this charity.

Structure, governance and management

Decision making: We make such decisions as are necessary for the promotion of our objectives in an atmosphere of prayer.

Relationships: We have good relationships with a number of Christian wholesalers and retailers. Some other Christian bookshops have bought our products. We are constantly meeting Christians from many different denominations and backgrounds through our work in the bookshop, the Lunch Hour Bible Study, the Children's Bible Club, and the wider ministry.

Risk factor: There is a certain risk factor working in inner cities, more so in the Brixton area that is well known for its high crime rate and drug scene. Over the year volunteers and trustees have experienced abuse especially in connection with their service at Beautiful Books. One way of dealing with this type of risk is wise interaction with aggressive people and watchfulness with criminals (thieves).

God in His mercy has saved us from serious incidents although the neighbourhood from which we operate on a daily basis, viz. Brixton Market, has a record of violence, drug dealing and abuse.

Public benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

This report would have made it clear that our work produces identifiable benefits. To name some of these, we produce, publish, and distribute Christian literature, teach and preach the Word of God in various ways from one-to-one counselling to TV broadcasts, and run a shop which is open daily to the public. Thereby people are invited to get to know God and to deepen their relationship with God. The activities also help people to serve Christians in their respective churches and to be 'salt and light' by word and example to friends, colleagues and the general public. These benefits relate to the charity's aim of advancing the Christian faith and of promoting and supporting the missionary cause abroad. These benefits are largely of a spiritual nature; detriment or harm does not arise.

The benefits of our ministry are to the public locally, nationally, and internationally. Locally, they come through our meetings, the bookshop, and outreach in certain areas within the UK; nationally, they come through our TV broadcasts, literature, and retreats; internationally, they come by maintaining a TV programme abroad and annually sending literature or calendars to countries such as India, the USA, and Germany. The beneficiaries will benefit from our aims as set forth in the objectives of this charity.

Reporting serious incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, and we also have not been subject to a criminal investigation.

Conflict of interests: The governing document makes provision for remuneration of professional services by trustees in clause 10. Johannes Weidenmüller receives remuneration for his work of video editing for the TV programmes, his input into running Beautiful Books, and the publishing that is done by LEF UK (Christ is Victor magazine, Wall calendar, etc). Most of the time he has to prepare 2 TV episodes every week. The German episode is especially labour intense. He receives £1,000 per calendar month (purchasing this video editing service would cost the charity a much higher price).

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 15 July 2022 and signed on their behalf by



Johannes Weidenmüller - Trustee

Independent examiner's report

To the trustees of

Laymen's Evangelical Fellowship UK

I report to the trustees on my examination of the accounts of Laymen's Evangelical Fellowship UK (the charity) for the year ended 31 March 2022, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Laura May Richards

Date: 19 July 2022

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Laymen's Evangelical Fellowship UK**Statement of financial activities****For the year ended 31 March 2022**

	Note	2022 £	2021 £
Income from:			
Donations	2	30,161	71,292
Charitable activities	3	130,847	73,384
Investments		5	18
Total income		<u>161,013</u>	<u>144,694</u>
Expenditure on:			
Charitable activities		<u>167,599</u>	<u>153,486</u>
Total expenditure	5	<u>167,599</u>	<u>153,486</u>
Net expenditure and movement in funds	6	(6,586)	(8,792)
Reconciliation of funds:			
Total funds brought forward		<u>180,286</u>	<u>189,078</u>
Total funds carried forward		<u><u>173,700</u></u>	<u><u>180,286</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure pertain to unrestricted funds in the current and prior reporting periods.

Laymen's Evangelical Fellowship UK

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	8		55,162	58,926
Current assets				
Stocks	9	65,365		66,097
Debtors	10	16,470		4,458
Cash at bank and in hand		46,654		56,229
		128,489		126,784
Liabilities				
Creditors: amounts falling due within 1 year	11	(9,951)		(5,424)
Net current assets			118,538	121,360
Net assets			173,700	180,286
Funds				
Unrestricted funds			173,700	180,286
Total charity funds			173,700	180,286

Approved by the trustees on 15 July 2022 and signed on their behalf by

J. Weidenmüller

Johannes Weidenmüller - Trustee

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Laymen's Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and having considered the impact of the previous year's fall in sales due to the bookshop closure during Covid lockdowns. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Interest receivable

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.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. The charity currently only has unrestricted funds.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	4 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Stock

Stock is included at the lower of cost or net realisable value.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation or uncertainty that have a significant effect on the amounts recognised in the financial statements include depreciation (see note 1h).

p) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

2. Income from grants and donations

	2022 £	2021 £
Donations and offerings	30,161	31,006
Covid support grants (note 4)	-	40,286
	<u>30,161</u>	<u>71,292</u>

3. Income from charitable activities

	2022 £	2021 £
Bookshop sales	130,834	73,251
Mail order sales	13	133
	<u>130,847</u>	<u>73,384</u>

4. Government grants

The charity did not receive any government grants during the year (2021: the charity received Covid support grants from Lambeth London Borough Council totalling £40,286).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

5. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2022 £
Bookshop premises and utilities	16,778	-	16,778
Printing and design	3,516	-	3,516
Stock purchases	75,746	-	75,746
TV broadcasting	49,248	-	49,248
Salaries (note 6)	-	12,000	12,000
Telephone	-	671	671
IE and accountancy	-	1,225	1,225
Bank charges	-	1,569	1,569
Depreciation	-	3,764	3,764
Print, post and stationery	-	1,939	1,939
Miscellaneous costs	-	1,059	1,059
Foreign exchange (gain) / loss	-	84	84
Sub-total	145,288	22,311	167,599
Allocation of support and governance costs	22,311	(22,311)	-
Total expenditure	167,599	-	167,599

Total governance costs are £975 (2021: £950).

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

5. Total expenditure (continued)

Prior year comparative

	Charitable activities £	Support and governance costs £	Total 2021 £
Bookshop premises and utilities	21,822	-	21,822
Printing and design	2,659	-	2,659
Stock purchases	43,287	-	43,287
TV broadcasting	52,385	-	52,385
Salaries (note 6)	-	12,000	12,000
Telephone	-	626	626
IE and accountancy	-	1,281	1,281
Bank charges	-	1,155	1,155
Depreciation	-	3,764	3,764
Print, post and stationery	-	3,182	3,182
Miscellaneous costs	-	232	232
Donations	11,093	-	11,093
Sub-total	131,246	22,240	153,486
Allocation of support and governance costs	22,240	(22,240)	-
Total expenditure	153,486	-	153,486

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

6. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	3,764	3,764
Operating lease payments	18,126	13,595
Trustees' remuneration	12,000	12,000
Independent examiner's remuneration	975	950

During the year one trustee received remuneration of £12,000 (2021: £12,000) for professional services to the charity. This comprises a monthly salary of £1,000 which is permitted under the charity's governing document. There are no other staff costs. No trustees were reimbursed expenses during the current or prior year.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Fixtures and fittings £	Freehold property £	Leasehold improvements £	Total £
Cost				
At 1 April 2021	21,414	84,732	37,630	143,776
Additions	-	-	-	-
At 31 March 2022	21,414	84,732	37,630	143,776
Depreciation				
At 1 April 2021	21,414	42,362	21,074	84,850
Charge for the year	-	1,694	2,070	3,764
At 31 March 2022	21,414	44,056	23,144	88,614
Net book value				
At 31 March 2022	-	40,676	14,486	55,162
At 31 March 2021	-	42,370	16,556	58,926

9. Stock

	2022 £	2021 £
Goods for resale	65,365	66,097

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2022

10. Debtors

	2022 £	2021 £
Prepayments	12,417	796
VAT	2,312	2,014
Accrued income	1,741	1,648
	<u>16,470</u>	<u>4,458</u>

11. Creditors: amounts due within 1 year

	2022 £	2021 £
Trade creditors	6,761	3,268
Accruals	1,975	1,950
Other creditors	1,215	206
	<u>9,951</u>	<u>5,424</u>

12. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022 £	2021 £
Amount falling due:		
Within 1 year	27,190	18,126
Within 2 - 5 years	<u>135,949</u>	<u>126,886</u>

13. Related party transactions

During the year Johannes Weidenmüller, trustee, received remuneration of £12,000 (2021: £12,000) for professional services to the charity, per note 6.

Accounts

Charity no. 1016596

Laymen's Evangelical Fellowship UK
Report and Unaudited Financial
Statements
31 March 2021

Laymen's Evangelical Fellowship UK

Reference and administrative details

For the year ended 31 March 2021

Charity number	1016596
Registered office	24 Brixton Station Road London SW9 8PD
Trustees	The trustees who served during the year and up to the date of this report were as follows: John Daniel Dr Lily Daniel Johannes Weidenmüller Regina Weidenmüller
Bankers	NatWest plc Streatham Branch 54 Streatham High Street London SW16 1XE
Solicitors	Cooke Matheson Solicitors 8/9 Gray's Inn Square London WC1R 5JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity, to advance the Christian faith and to actively promote and support the missionary cause abroad, particularly in developing countries, was carefully pursued in the period of the report:

Through our scheduled regular meetings and services

Mondays:

- **Bible Club for children aged 7 - 13**

The programme consists of singing, story telling (the lives of great men and women of God and other edifying testimonies), a Bible class, to teach the truths of the Word of God to the children, and prayer. During this reporting year we video recorded the two main elements, the Bible class and the [biographical] story and forwarded it to the children electronically due to the pandemic.

Tuesdays:

- **Lunch hour Bible Study at 12:45pm**

This Bible Study takes place at lunch time and is predominantly attended by ladies advanced in years, but it has seen a great diversity of people attending. The meeting should equip believers to be useful workers in their churches and through an increased knowledge of the Word of God grow in all aspects of the Christian life. As face to face meetings were hardly possible the Bible class was recorded and forwarded to the attendees.

Wednesdays:

- **Mid-week Prayer meeting and Bible study at 7:30pm**

During the reporting period we mostly met online by using SKYPE.

Sundays:

- **Worship Service in the morning at 10:45am**

Johannes Weidenmüller and on a few occasions Joel Srinivas have been sharing the Word of God in the Sunday Services. When possible the services took place face to face. However when we were under lockdown or quarantine restrictions, the meetings were conducted online. In addition several people received the Sunday Service as recording. Open Air preaching was hardly possible. We just went out once to preach in Croydon during the Christmas season and after that the restrictions increased again.

- **Sunday evening meeting at 6pm**

This meeting was conducted online.

Monday - Saturday:

- The Bookshop operates normally all the six working days of the week, usually from 10am - 5pm, except Wednesdays we close a little earlier.

However in the period of reporting we had 3 lockdowns:

- 1) c. 26th March 2020 - c.15th June 2020;
 - 2) c. 5th November 2020 - c. 2nd December 2020; and
 - 3) Tier 4 restrictions [which meant lockdown for our shop] from 19th December 2020 turned into lockdown on the 6th January 2021 - 12th April 2021.
- During the lockdowns we were limited in our service.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

Through our TV programmes

All through the period of this report, our TV programme "The Lord's Challenge" was aired over two UK TV stations, Revelation TV (a Christian station) and CBS Reality TV (a secular station).

During the period of this report, we also continued to broadcast our programme with Rhein-Main TV. This station reaches all Germany via satellite, is locally available via cable TV and has a livestream that can be watched via the internet during transmission time. The German station, Rhein-MainTV can be received via Cable (in the state of Hessen) by c. 1 million households and in the Rhein-Main region by c. 2 million households via satellite. [The theoretical technical potential of the station via satellite is 150m households in Europe. See www.rheinmaintv.de/ueber-uns/empfang/].

The UK-based stations broadcast via satellite. The Revelation TV station is believed to be a leading UK Christian station. The station told us that they did appreciate our programme because of its substance/content. During the year, we received a good number of calls in response to the content of the programmes. Some callers were counselled over the telephone. The viewers in most cases expressed their appreciation of the Word of God being made available and preached in a forthright way. Revelation TV broadcasts our programme on Tuesday night at 8:30pm. The programme can be received via SKY: Channel 581, FREESAT: Channel 692 and FREEVIEW HD: Channel 250. More information about that channel can be found on their website: www.revelationtv.com.

CBSReality broadcasts our programme on Sunday morning at 8.30am SKY channel 146. In addition, CBSReality's +1 channel SKY147 repeats our programme one hour later at 9.30am. CBSReality is also on the Cable network (Virgin 148) and on Freesat (135) and for the +1 channel Freesat (136). When the Reality channel became available on Freeview (channel 66), the viewership increased by a considerable percentage. Their +1 channel is also available on Freeview (channel 67), adding to the number of viewers.

Through our retreats and camps

Summer Retreat 2020: from 15th to 19th July, at Quinta Hall, Weston Rhyn, Oswestry, Shropshire SY10 7LR did not take place. The Quinta Hall manager informed us that they expected us to cancel the booking as it would not be possible to follow government guidelines. He also informed us that the retreat centre was closed and the staff were on furlough. In response to this email the retreat was cancelled.

Online Bible sessions for Children August 2020: Our usual camp for children could not take place due to Covid. However we arranged five sessions for the children online, each morning from Monday 17th Aug - Friday 21st Aug 2020. Each session consisted of a Bible class and a biographical story.

Online Bible sessions for teenage boys and young men: August 2020 Our camp for this group could not take place due to Covid. However we arranged several sessions for the boys and young adults in the week 24th - 28th August.

Online Bible session for teenage girls and young women: August 2020 One session was conducted for this age group on Friday afternoon 28th August. It was a profitable time.

In the sessions for the various groups the Word of God was taught. It is like sowing seed with the expectation that it will yield a rich harvest.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

Through Literature ministry, Preaching and other forms of Ministry

The **Christ is Victor** magazine was printed 6 times in this period. The magazine aims to encourage readers to seek and to live a dynamic life for God. Besides messages on the Word of God it contains testimonies and accounts pertaining to Christian living. Many copies of the magazine are given to customers of Beautiful Books. The content for each issue is compiled by a volunteer of our ministry in London and after approval of the content the layout and printing is done in the UK.

Our bookshop **Beautiful Books** is located in Brixton Market [a well known and ill-famed location in South London] and is stocked with Bibles, Christian literature and media. Amongst our clients are pastors, elders, deacons, missionaries, and Christians of many different denominations. Many Bibles and books bought at Beautiful Books are sent or taken to different parts of the world, predominantly to Africa and the Caribbean. Every year our volunteers serve thousands of hours in the shop. We would like to aim to stock the very best Christian resources available. We have clients that come from distant places while others passing through London make it a point to visit us. There is steady activity in the shop. It is heartening to see people buy literature in bulk in order to present copies to their friends or brothers and sisters in church, desiring to share the blessing they have received by reading a publication that spoke to their own heart first. However due to Covid-19 the bookshop was in this 12 months accounting period only open to the public for around 6 months.

Friends of Beautiful Books: A book recommendation for the year 2020 was printed and distributed. This recommendation was sent to more than 400 addresses by mail, and many more copies were handed out, mainly to bookshop customers.

How did we actively promote and support the missionary cause abroad?

Some literature [several thousands of paperback books] was shipped in autumn 2020 to the warehouse of the Laymen's Evangelical Fellowship in Beulah Gardens, Chennai, India. In the period under review we could send in the same container a guillotine to the Printing Press department of the Laymen's Evangelical Fellowship in India. Our ministry could contribute a little to the French sister organization by one of our brothers ministering the Word of God once online to the church in Paris. During the period under review some help was given with the production of a Scripture wall calendar in French.

Outlook and perspective

With the help of God we want to continue all the existing ministry and we want to be open for developing and extending the Work of God. While we acknowledge our need for the deepening of our own faith, we also need to be prepared for a widening of the work.

In the period under review our small team had to carry out the task of supplying the weekly Gospel messages to 3 TV stations. A lot of time goes into the editing of these messages before they are sent to the stations. The TV episodes edited in London are also made available to two stations in South America, one station in India and one station based in the US, called Inspiration TV, whose coverage extends to many nations of the world.

Many of the edited messages have been published on YouTube. All the episodes apart from those edited for Germany are also uploaded to the Vimeo website. We have evidence to state that some of our episodes edited in London find distribution through other sites [e.g. Sermonindex].

Through representatives of publishing/wholesale companies interaction with publishers, whose products we stock at Beautiful Books, is possible.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

During the period covered by this report, a scripture wall calendar was published by Beautiful Books in the English language. The print run was 4,000 copies. Some of the calendars are passed on to our brothers and sisters in US, Australia, Canada and Germany. Orders for the calendars also come in through our website.

The administration of our charity is done on a voluntary basis. The work involves bookkeeping (to the stage of reconciling the accounts), payment of bills, correspondence with the local authorities, etc.

During the first lockdown some decorative work was carried out by one of our volunteers in the freehold property of the charity at 77 Telford Avenue.

Our objective to further the Christian faith and to support the missionary cause in other countries is upheld. **The emphasis on keeping the ministry of the Word of God as a priority along with prayer is very important to us and only by these means can we fulfil our objectives.**

Structure, governance and management

Decision making: We make such decisions as are necessary for the promotion of our objectives in an atmosphere of prayer.

Relationships: We have good relationships with a number of Christian wholesalers and retailers. Some other Christian bookshops have bought our products. We are constantly meeting Christians from many different denominations and backgrounds through our work in the bookshop, the Lunch Hour Bible Study, the Children's Bible Club, and the wider ministry.

Reserves: The reserves that we hold are vested in our assets, stock in the shop, backup stock of our own book publications, and the property held by this charity.

Risk factor: There is a certain risk factor working in inner cities, more so in the Brixton area that is well known for its high crime rate and drug scene. Over the year volunteers and trustees have experienced abuse especially in connection with their service at Beautiful Books. One way of dealing with this type of risk is wise interaction with aggressive people and watchfulness with criminals (thieves).

God in His mercy has saved us from serious incidents although the neighbourhood from which we operate on a daily basis, viz. Brixton Market, has a record of violence.

Financial risk: Since we avoid all speculation and engage only in fair trading and the sincere ministry of furthering the Christian faith, we expose neither our charity nor our assets to the risks arising out of speculation or going into debt.

Public benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

This report would have made it clear that our work produces identifiable benefits. To name some of these, we produce, publish, and distribute Christian literature, teach and preach the Word of God in various ways from one-to-one counselling to TV broadcasts, and run a shop which is open to the public. Thereby people are invited to get to know God and to deepen their relationship with God. The activities also help people to serve Christians in their respective churches and to be 'salt and light' by word and example to friends, colleagues and the general public. These benefits relate to the charity's aim of advancing the Christian faith and of promoting and supporting the missionary cause abroad. These benefits are largely of a spiritual nature; detriment or harm does not arise.

The benefits of our ministry are to the public locally, nationally, and internationally. Locally, they come through our meetings, the bookshop, and outreach in certain areas within the UK; nationally, they come through our TV broadcasts, literature, and retreats; internationally, they come by maintaining a TV programme abroad and annually sending literature or calendars to countries such as India, the USA, and Germany. The beneficiaries will benefit from our aims as set forth in the objectives of this charity.

Reporting serious incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, and we also have not been subject to a criminal investigation.

Conflict of interests: The governing document makes provision for remuneration of professional services by trustees in clause 10. Johannes Weidenmüller receives remuneration for his work of video editing for the TV programmes, his input into running Beautiful Books, and the publishing that is done by LEF UK [Christ is Victor magazine, Wall calendar, etc]. Most of the time he has to prepare 2 episodes every week. The German episode is especially labour intense. He receives £1,000 per calendar month [purchasing this video editing service would cost the charity a much higher price].

Impact of the Covid-19 pandemic: The trustees have considered the impact that the COVID-19 pandemic has had on the charity's current and future financial position. The charity took the following steps to mitigate the threats that COVID-19 posed to the organisation:

- We obtained a 3 months' rent-free period from our landlord;
- We received 4 grants amounting to £40,286; and
- We were given a full discount on the business rates for 2020/21 by Lambeth Council.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements approved for the following reasons:

- The charity holds unrestricted funds of £180k; and
- The charity holds a freehold property.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

Laymen's Evangelical Fellowship UK

Report of the trustees

For the year ended 31 March 2021

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 16 July 2021 and signed on their behalf by



Johannes Weidenmüller - trustee

Independent examiner's report

To the trustees of

Laymen's Evangelical Fellowship UK

I report to the trustees on my examination of the accounts of Laymen's Evangelical Fellowship UK (the charity) for the year ended 31 March 2021, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Laura May Richards

Date: 19 July 2021

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Laymen's Evangelical Fellowship UK

Statement of financial activities

For the year ended 31 March 2021

	Note	2021 £	2020 £
Income from:			
Donations	2	71,292	28,303
Charitable activities	3	73,384	128,617
Investments		18	125
Total income		144,694	157,045
Expenditure on:			
Charitable activities		153,486	190,508
Total expenditure	5	153,486	190,508
Net expenditure and movement in funds	6	(8,792)	(33,463)
Reconciliation of funds:			
Total funds brought forward		189,078	222,541
Total funds carried forward		180,286	189,078

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure pertain to unrestricted funds in the current and prior reporting periods.

Laymen's Evangelical Fellowship UK

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	8		58,926	62,690
Current assets				
Stocks	9	66,097		69,444
Debtors	10	4,458		10,749
Cash at bank and in hand		56,229		53,772
		126,784		133,965
Liabilities				
Creditors: amounts falling due within 1 year	11	(5,424)		(7,577)
Net current assets			121,360	126,388
Net assets			180,286	189,078
Funds				
Unrestricted funds			180,286	189,078
Total charity funds			180,286	189,078

Approved by the trustees on 16 July 2021 and signed on their behalf by



Johannes Weidenmüller - trustee

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Laymen's Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the impact of the COVID-19 pandemic on the charity's financial position due to the closure of the bookshop, and therefore a key income-generating activity, for the duration of the restrictions throughout the year (as described more fully in the trustees' annual report). The trustees consider that the charity has sufficient reserves to meet both the anticipated loss of income and projected expenditure for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Interest receivable

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.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. The charity currently only has unrestricted funds.

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	4 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Stock

Stock is included at the lower of cost or net realisable value.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation or uncertainty that have a significant effect on the amounts recognised in the financial statements include depreciation (see note 1h).

2. Income from grants and donations

	2021 £	2020 £
Donations and offerings	31,006	28,303
Covid support grants (note 5)	40,286	-
	<u>71,292</u>	<u>28,303</u>

3. Income from charitable activities

	2021 £	2020 £
Bookshop sales	73,251	124,357
Mail order sales	133	104
Retreat income	-	4,156
	<u>73,384</u>	<u>128,617</u>

4. Government grants

The charity received Covid support grants from Lambeth London Borough Council during 2020/21. The total value of such grants was £40,286 (2020: £nil). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

5. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2021 £
Bookshop premises and utilities	21,822	-	21,822
Printing and design*	2,659	-	2,659
Stock purchases	43,287	-	43,287
TV broadcasting	52,385	-	52,385
Salaries (note 6)	-	12,000	12,000
Telephone	-	626	626
IE and accountancy	-	1,281	1,281
Bank charges	-	1,155	1,155
Depreciation	-	3,764	3,764
Print, post and stationery	-	3,182	3,182
Miscellaneous costs	-	232	232
Donations	11,093	-	11,093
Sub-total	131,246	22,240	153,486
Allocation of support and governance costs	22,240	(22,240)	-
Total expenditure	153,486	-	153,486

Governance costs are £950 (2020: £950).

*Amount includes repayment of deposit for cancelled children's and teenage boy's camp, another charitable activity, refund of £600.

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

5. Total expenditure (continued)

Prior year comparative

	Charitable activities £	Support and governance costs £	Total 2020 £
Retreats	12,687	-	12,687
Bookshop premises and utilities	23,685	-	23,685
Printing and design	2,655	-	2,655
Stock purchases	70,303	-	70,303
TV broadcasting	55,383	-	55,383
Salaries (note 6)	-	12,000	12,000
Telephone	-	902	902
Travel expenses	-	3,107	3,107
IE and accountancy	-	1,283	1,283
Bank charges	-	1,138	1,138
Depreciation	-	3,809	3,809
Print, post and stationery	-	1,825	1,825
Foreign exchange (gain) / loss	-	(12)	(12)
Miscellaneous costs	-	1,743	1,743
Sub-total	164,713	25,795	190,508
Allocation of support and governance costs	25,795	(25,795)	-
Total expenditure	190,508	-	190,508

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	3,764	3,809
Operating lease payments	13,595	18,126
Trustees' remuneration	12,000	12,000
Trustees' reimbursed expenses	-	5,800
Independent examiner's remuneration	950	950

During the year one trustee received remuneration of £12,000 (2020: £12,000) for professional services to the charity. This comprises a monthly salary of £1,000 which is permitted under the charity's governing document. There are no other staff costs.

In the prior year, 2 trustees were reimbursed for travel expenses.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Fixtures and fittings £	Freehold property £	Leasehold improvements £	Total £
Cost				
At 1 April 2020	21,414	84,732	37,630	143,776
Additions	-	-	-	-
At 31 March 2021	21,414	84,732	37,630	143,776
Depreciation				
At 1 April 2020	21,414	40,668	19,004	81,086
Charge for the year	-	1,694	2,070	3,764
At 31 March 2021	21,414	42,362	21,074	84,850
Net book value				
At 31 March 2021	-	42,370	16,556	58,926
At 31 March 2020	-	44,064	18,626	62,690

9. Stock

	2021 £	2020 £
Goods for resale	66,097	69,444

Laymen's Evangelical Fellowship UK

Notes to the financial statements

For the year ended 31 March 2021

10. Debtors

	2021 £	2020 £
Trade debtors	-	1,454
Prepayments	796	5,353
VAT	2,014	1,872
Accrued income	1,648	2,070
	<u>4,458</u>	<u>10,749</u>

11. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	3,268	4,605
Accruals	1,950	950
Other creditors	206	2,022
	<u>5,424</u>	<u>7,577</u>

12. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	18,126	18,126
Within 2 - 5 years	<u>126,886</u>	<u>72,506</u>

13. Related party transactions

During the year Johannes Weidenmüller, trustee, received remuneration of £12,000 (2020: £12,000) for professional services to the charity, per note 6.