

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.

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- **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

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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.

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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).

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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').

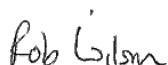
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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	500	209,955	210,455
Expenditure on:			
Charitable activities	500	201,250	201,750
Total expenditure	500	201,250	201,750
Net income and net movement in funds	-	8,705	8,705

3. Income from grants and donations

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

Laymen's Evangelical Fellowship UK

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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).

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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).