

LIVING STONES, EASTBOURNE

England & Wales · Charity number 1098281

Details

Other names LIVING STONES COMMUNITY CHURCH

Status Registered

Legal form Charitable company

Company number [04765158](#)

Registered 2003-07-01

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

Contact

Address Living Stones Eastbourne
Community Wise
Youth & Community Centre
Ocklynge Road
Eastbourne
BN21 1PY

Phone 07542 856511

Email office@livingstoneschurch.co.uk

Website www.livingstoneschurch.co.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE TO THE ARTICLES HERETO IN EASTBOURNE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS WHO ARE AGED OR SICK IN EASTBOURNE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) THE ADVANCEMENT OF THE CHRISTIAN EDUCATION OF YOUNG PEOPLE UNDER THE AGE OF 25 AND FOR THE GENERAL PUBLIC IN ACCORDANCE WITH CHRISTIAN PRINCIPLES THROUGH THE PROVISION OF ONE OR MORE CHARITABLE EDUCATION ESTABLISHMENTS FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLES.

Activities: Living Stones, Eastbourne's current activities are carried out through three congregations meeting in the Old Town area of Eastbourne. The charity engages in a wide range of community based projects and activities, sharing the Christian faith with all who are interested.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** EASTBOURNE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FORM TIME TO TIME THINK FIT
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,093	£110,448	-	-
2024-03-31	£105,906	£94,609	-	-
2023-03-31	£86,465	£86,103	-	-
2022-03-31	£73,571	£62,583	-	-
2021-03-31	£73,571	£62,583	-	-

Trustees

Name	Role	Appointed
MARTYN JOHN RELF	Chair	
Christine Fredriksson		2018-12-17
Robert Alan Kelly		2021-03-12
Ruth Jenny Jones		2017-12-11

LIVING STONES, EASTBOURNE

England & Wales - Charity number 1098281

Accounts

Company registration number 04765158 (England and Wales)

Charity registration number 1098281 (England and Wales)

LIVING STONES, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LIVING STONES, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Relf Mrs R Jones Mrs C Fredriksson R Kelly	
Country of incorporation	United Kingdom (England and Wales)	04765158
Charity registration	England and Wales	1098281
Registered office	Community Wise Ocklynge Road Eastbourne East Sussex BN21 1PY	
Independent examiner	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA	

LIVING STONES, EASTBOURNE

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LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are the advancement of the Christian faith in Eastbourne, the UK and the world. The charity also seeks to give relief to persons in need, to advance the Christian education of young people and also to play an active role in social transformation.

Through worship and prayer, learning about the gospel and developing their knowledge and trust in Jesus, we try to help people to live out the good news of Jesus in the community, enabling them to see how our faith affects our relationship with God, other people and the environment. Our outreach work is part of our desire to bring holistic transformation to our communities.

Achievement and performance

Charitable Activities

The activities of the Charity continue to be expressed through our two congregations, each with their own character and leadership. The visible expression of these congregations is their regular Sunday worship. Old Town Community Church (OTCC) meet at Old Town Community Centre with Living Stones Community Church (LSCC) meets at the Community Wise Centre. These gatherings are characterised by engaging worship, prayer and relevant bible teaching within an informal setting which encourages participation of all. Children and families play an important part in the life of one congregation and both congregations also seek to be safe places for marginalised and vulnerable people. The power of the gospel of Jesus to transform lives is at the heart of all we do and are. Community engagement is a key part of our vision and purpose, with activities throughout the year to engage and bless the community both in Old Town and across Eastbourne.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity is a Public Benefit Entity.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Old Town Community Church

The congregation, which consists of around 30 regular attendees, meets on Sunday mornings. The Sunday meetings this year have followed the Walking Like Jesus series of Jubilee Plus and more recently have been looking at Heroes of the Faith in Hebrews 11.

The church has expanded its corporate prayer opportunities, with a Thursday morning meeting alongside the long-standing Tuesday evening Zoom prayer meeting. The Tuesday Friendship Café is flourishing, with around 25-30 regulars meeting for fun and friendship with about 20 staying for a newly established lunch.

Regular 'teaching' services are interspersed with a week when the fellowship celebrates Communion and another week when they have an opportunity to share personal testimonies.

The four Home Groups continue to meet regularly for Bible study, prayer and fellowship and the leaders meeting regularly to address pastoral matters.

The church's leadership group now consists of four members who meet fortnightly to plan for upcoming services and to address pastoral and practical issues as they arise.

Various social events have been organised and a new beginners/nurture group has been established.

Living Stones Community Church

The resilience of the congregation was tested early in the year. The youth worker was absent for three months supporting his wife who was received specialist treatment at a clinic in the USA. Then in March the co-leader was diagnosed with a severe form of lymphoma which involved nearly six months of treatment and recovery. It is a matter of huge thankfulness to God he has made a full recovery as has the wife of the youth leader. It is of great credit to the whole church that so many people stepped up to the plate and the life of the church was able to continue and even flourish.

The Sunday meetings have seen an increase with 45-50 attending.

The church's rhythm sees a café-style service on the first Sunday of the month, with Communion on the third Sunday. On the second and fourth Sunday, a combination of home-grown and guest speakers have focussed on a new series walking through the book of 1 Samuel.

Children and families continue to be a major focus on the church and its outreach. Alongside weekly Sunday school and family time slots, community outreach includes the ever-popular Livewires Youth Club, regularly drawing up to 60, and School's Out craft activity mornings. Little Stones toddler group is well established with a dozen families represented regularly.

The annual Church Camp at Dalesdown was again a good opportunity to enjoy the benefits of temporary community. Paul Robinson, CEO of Release International, provided talks. The camp is massively significant with the younger members of the church and assorted children from friends and family who join for the weekend.

Five Life Groups continue to meet regularly, providing teaching, reflection and pastoral care. The groups are not following a specific theme, with some focusing more on prayer and support while others focus on Bible study.

Two 321 Just Looking courses have been run and one follow up Connect Course, which is a six session 'Introduction to Living Stones' course.

Several people still support and volunteer with Community Wise, our sister charity, which is going from strength to strength. A major initiative during the year has been the launch a Community Café on Thursday mornings which is proving to meet a real need for company by many local folk.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Church leaders Rob and Caz Kelly meet regularly with Martyn and Sue Relf, erstwhile leaders of 40 years, as well as the SAGE team to ensure a range of views and inputs are represented in the running of the church.

In the year Caz began to take on a paid role as church administrator.

Both congregations provided popular alternative Hallowe'en outreaches with more numbers than ever taking part. Leaders from both congregations join prayer lunches with other churches in Old Town and also regular breakfast gatherings of Like Minded Leaders of churches in Eastbourne. Both gatherings are welcome chances to share information, discuss issues of common concern and to pray for one another.

Both congregations also played a good part in Pray Eastbourne 2024 prayer events and prayer walking.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Jackson (Resigned 26 September 2025)

M Relf

Mrs R Jones

Mrs C Fredriksson

R Kelly

The board has the power to appoint new trustees who can only be appointed if they are familiar with the affairs of the charity. The existing trustees provide informal training in that respect.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The work of the charity is delivered primarily through its two congregations. Separate leadership teams are responsible for the oversight of these congregations with founding leader, Martyn Relf, maintaining a close link with both of them. The congregations are separately represented at trustee level and reports are received from them at trustee meetings.

The trustees' report was approved by the Board of Trustees.

M Relf

Trustee

Dated: 28 October 2025

LIVING STONES, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVING STONES, EASTBOURNE

I report to the trustees on my examination of the financial statements of Living Stones, Eastbourne (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Holland Harper LLP

26 High Street

Battle

East Sussex

TN33 0EA

28 October 2025

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	77,160	8,450	85,610	72,605	32,300	104,905
Investments	4	1,187	296	1,483	678	323	1,001
Total income		<u>78,347</u>	<u>8,746</u>	<u>87,093</u>	<u>73,283</u>	<u>32,623</u>	<u>105,906</u>
Expenditure on:							
Charitable activities	5	70,450	39,998	110,448	62,243	32,366	94,609
Total expenditure		<u>70,450</u>	<u>39,998</u>	<u>110,448</u>	<u>62,243</u>	<u>32,366</u>	<u>94,609</u>
Net income/(expenditure) and movement in funds		7,897	(31,252)	(23,355)	11,040	257	11,297
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>119,797</u>	<u>43,975</u>	<u>163,772</u>	<u>108,757</u>	<u>43,718</u>	<u>152,475</u>
Fund balances at 31 March 2025		<u>127,694</u>	<u>12,723</u>	<u>140,417</u>	<u>119,797</u>	<u>43,975</u>	<u>163,772</u>

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

LIVING STONES, EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		45		56
Current assets					
Debtors falling due after one year	11	16,000		-	
Cash at bank and in hand		125,512		164,808	
		<u>141,512</u>		<u>164,808</u>	
Creditors: amounts falling due within one year	12	<u>(1,140)</u>		<u>(1,092)</u>	
Net current assets			140,372		163,716
Net assets			<u>140,417</u>		<u>163,772</u>
The funds of the Charity					
Restricted income funds	13	12,723		43,975	
Unrestricted funds		127,694		119,797	
		<u>140,417</u>		<u>163,772</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 October 2025

M Relf
Trustee

Company registration number 04765158 (England and Wales)

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Living Stones, Eastbourne is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Wise, Ocklynge Road, Eastbourne, East Sussex, BN21 1PY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer or economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under relevant headings.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are also recognised at transaction price.

2 Critical accounting estimates and judgements

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

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

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	77,160	8,450	85,610	72,605	32,300	104,905
Donations and gifts						
Donations	65,990	8,450	74,440	62,848	32,300	95,148
Tax claim	11,170	-	11,170	9,757	-	9,757
	77,160	8,450	85,610	72,605	32,300	104,905

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	1,187	296	1,483	678	323	1,001

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	2025 £	2024 £
Staff costs	14,690	17,036
Depreciation and impairment	11	14
Rent	13,239	12,749
Insurance	828	-
Speakers/musicians	500	740
Food/events	1,669	1,344
Equipment/resources	2,047	1,462
Mission/ministry	69,846	52,846
Support	1,771	-
Children/youth	31	1,006
Subscriptions	396	576
Church camp	2,788	2,663
Telephone	-	346
Accountancy	1,140	1,092
Post, stationery, publicity and adverts	-	108
Administration	998	728
Professional fees	150	492
Training	-	941
Away days	344	321
	<u>110,448</u>	<u>94,609</u>
	<u>110,448</u>	<u>94,609</u>
Analysis by fund		
Unrestricted funds	70,450	
Restricted funds	39,998	
	<u>110,448</u>	
For the year ended 31 March 2024		
Unrestricted funds		62,243
Restricted funds		32,366
		<u>94,609</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,140	1,092
Depreciation of owned tangible fixed assets	11	14
	<u>1,151</u>	<u>1,106</u>

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Charitable work	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	14,690	17,036

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2024	5,860
At 31 March 2025	5,860
Depreciation and impairment	
At 1 April 2024	5,804
Depreciation charged in the year	11
At 31 March 2025	5,815
Carrying amount	
At 31 March 2025	45
At 31 March 2024	56

11 Debtors

2025 £	2024 £
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LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors (Continued)

	2025 £	2024 £
Amounts falling due after more than one year:		
Other debtors	16,000	-

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,140	1,092

13 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	43,975	8,746	(39,998)	12,723
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	43,718	32,623	(32,366)	43,975

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	119,797	78,347	(70,450)	127,694
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	108,757	73,283	(62,243)	119,797

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible assets	45	-	45
Current assets/(liabilities)	127,649	12,723	140,372
	<u>127,694</u>	<u>12,723</u>	<u>140,417</u>
Old Town	86,878		
Living Stones	<u>40,816</u>		
	<u>127,694</u>		

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

LIVING STONES, EASTBOURNE

England & Wales - Charity number 1098281

Accounts

Charity registration number 1098281

Company registration number 04765158 (England and Wales)

LIVING STONES, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHARITY COMMISSION
FIRST CONTACT

- 2 DEC 2024

ACCOUNTS
RECEIVED

LIVING STONES, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Jackson M Relf Mrs R Jones Mrs C Fredriksson R Kelly
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Charity number	1098281
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Company number	04765158
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Registered office	Community Wise Ocklynge Road Eastbourne East Sussex BN21 1PY
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Independent examiner	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA
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LIVING STONES, EASTBOURNE

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Objectives and activities

The Charity's objects are the advancement of the Christian faith in Eastbourne, the UK and the world. The charity also seeks to give relief to persons in need, to advance the Christian education of young people and also to play an active role in social transformation.

Through worship and prayer, learning about the gospel and developing their knowledge and trust in Jesus, we try to help people to live out the good news of Jesus in the community, enabling them to see how our faith affects our relationship with God, other people and the environment. Our outreach work is part of our desire to bring holistic transformation to our communities.

Achievement and performance Charitable Activities

The activities of the Charity continue to be expressed through our two congregations, each with their own character and leadership. The visible expression of these congregations is their regular Sunday worship. Old Town Community Church (OTCC) meet at Old Town Community Centre with Living Stones Community Church (LSCC) meets at the Community Wise Centre. These gatherings are characterised by engaging worship, prayer and relevant bible teaching within an informal setting which encourages participation of all. Children and families play an important part in the life of one congregation and both congregations also seek to be safe places for marginalised and vulnerable people. The power of the gospel of Jesus to transform lives is at the heart of all we do and are. Community engagement is a key part of our vision and purpose, with activities throughout the year to engage and bless the community both in Old Town and across Eastbourne.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity is a Public Benefit Entity.

LIVING STONES, EASTBOURNE

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

Old Town Community Church

The congregation, which consists of around 30 regular attendees, meets on Sunday mornings. The Sunday meetings this year have been focused on the life of Jesus, with an in depth look at the parables he shared, along with a series on the impact Jesus had on the lives of the people he encountered while he was on earth.

The church has expanded its corporate prayer opportunities, with a Thursday morning meeting alongside the long-standing Tuesday evening Zoom prayer meeting. The church now also offers a monthly shared lunch for regulars and visitors.

Old Town's Tuesday Friendship Café is flourishing, with around 20 regulars meeting for fun and friendship as well as to support each other where needed.

The church regularly welcomes speakers from the various charities and groups that we support to bring us up to date with their current needs.

Regular 'teaching' services are interspersed with a week when the fellowship celebrates Communion and another week when they have an opportunity to share personal testimonies.

The four Home Groups continue to meet regularly for Bible study, prayer and fellowship.

The weekly time of 'chaplaincy' on Albert Parade continues despite one member having been very poorly, other folk from OTCC or other churches have maintained the witness.

OTCC took the lead in organising domestic abuse training, which was offered to churches from across the town. The sessions focused on spotting the signs of abuse both in and out of the church context and providing appropriate support.

The church's leadership group now consists of four members who meet fortnightly to plan for upcoming services and to address pastoral and practical issues as they arise.

Living Stones Community Church

Living Stones has seen a year of growth and change.

The Sunday meetings are attended by between 30 and 50 people. The church continues to be a beacon for those who might be considered on the margins of society, which has given many of the fellowship new opportunities to engage and support them.

The church's rhythm sees a café-style service on the first Sunday of the month, with Communion on the third Sunday. On the second and fourth Sunday, a combination of home-grown and guest speakers focused on the book of 1 Peter.

Children and families continue to be a major focus on the church and its outreach. Alongside weekly Sunday school and family time slots, community outreach includes the ever-popular Livewires Youth Club and School's Out craft activity mornings.

The annual Church Camp at Dalesdown attracted some 50 campers of all ages. Emma McPhail provided the morning talks, looking at the importance of rest to re-energise and reinforce relationship with God. Camp remains highly popular with the younger members of the church and assorted children from friends and family who join for the weekend.

Five Life Groups continue to meet regularly, providing teaching, reflection and pastoral care. The groups are not following a specific theme, with some focusing more on prayer and support while others focus on Bible study.

The men of the church meet occasionally for meals together including breakfasts with speakers.

LSCC's alternative Hallowe'en evening was again a very popular occasion with more and more local families joining. We are glad to be able to co-ordinate with other churches in Old Town for this. Leadership prayer lunches with other churches in Old Town have been welcome chances to share information, discuss issues of common concern and to plan events when we can work together.

LIVING STONES, EASTBOURNE

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

FOR THE YEAR ENDED 31 MARCH 2024

Several folk still support and volunteer with Community Wise, our sister charity, which is going from strength to strength. A great development has been our provision of Food and Friendship parties for the students and staff of the weekly school of English.

Living Stones joined the domestic abuse training coordinated by Old Town Community Church.

Church leaders Rob and Caz Kelly meet regularly with Martyn and Sue Relf, erstwhile leaders of 40 years, as well as the SAGE team to ensure a range of views and inputs are represented in the running of the church.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Jackson

M Relf

Mrs R Jones

Mrs C Fredriksson

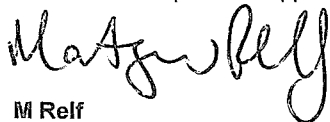
R Kelly

The board has the power to appoint new trustees who can only be appointed if they are familiar with the affairs of the charity. The existing trustees provide informal training in that respect.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The work of the charity is delivered primarily through its two congregations. Separate leadership teams are responsible for the oversight of these congregations with founding leader, Martyn Relf, maintaining a close link with both of them. The congregations are separately represented at trustee level and reports are received from them at trustee meetings.

The trustees' report was approved by the Board of Trustees.



M Relf

Trustee

Dated: 31 October 2024

TO THE TRUSTEES OF LIVING STONES, EASTBOURNE

- 4 -

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	72,605	32,300	104,905	67,652	18,723	86,375
Investments	4	678	323	1,001	70	20	90
Total income		<u>73,283</u>	<u>32,623</u>	<u>105,906</u>	<u>67,722</u>	<u>18,743</u>	<u>86,465</u>
Expenditure on:							
Charitable activities	5	62,243	32,366	94,609	85,243	860	86,103
Total expenditure		<u>62,243</u>	<u>32,366</u>	<u>94,609</u>	<u>85,243</u>	<u>860</u>	<u>86,103</u>
Net income and movement in funds		11,040	257	11,297	(17,521)	17,883	362
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>108,757</u>	<u>43,718</u>	<u>152,475</u>	<u>126,278</u>	<u>25,835</u>	<u>152,113</u>
Fund balances at 31 March 2024		<u>119,797</u>	<u>43,975</u>	<u>163,772</u>	<u>108,757</u>	<u>43,718</u>	<u>152,475</u>

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

LIVING STONES, EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		56		70
Current assets					
Cash at bank and in hand		164,808		153,473	
Creditors: amounts falling due within one year	11	(1,092)		(1,068)	
Net current assets			163,716		152,405
Net assets			163,772		152,475
The funds of the Charity					
Restricted income funds	12	43,975		43,718	
Unrestricted funds		119,797		108,757	
		163,772		152,475	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 31 October 2024



M Relf
Trustee

Company registration number 04765158 (England and Wales)

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Living Stones, Eastbourne is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Wise, Ocklynge Road, Eastbourne, East Sussex, BN21 1PY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer or economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under relevant headings.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are also recognised at transaction price.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	72,605	32,300	104,905	67,652	18,723	86,375

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Donations	62,848	32,300	95,148	60,385	18,723	79,108
Tax claim	9,757	-	9,757	7,267	-	7,267
	<u>72,605</u>	<u>32,300</u>	<u>104,905</u>	<u>67,652</u>	<u>18,723</u>	<u>86,375</u>

4 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	<u>678</u>	<u>323</u>	<u>1,001</u>	<u>70</u>	<u>20</u>	<u>90</u>

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	2024 £	2023 £
Staff costs	17,036	12,256
Depreciation and impairment	14	20
Rent	12,749	20,849
Insurance	-	625
Speakers/musicians	740	580
Food/events	1,344	1,838
Equipment/resources	1,462	2,353
Mission/ministry	52,846	36,481
Support	-	1,885
Children/youth	1,006	1,139
Subscriptions	576	539
Church camp	2,663	2,363
7 Central Avenue expenses	-	2,325
By the way	-	(100)
Telephone	346	1,280
Accountancy	1,092	1,068
Post, stationery, publicity and adverts	253	108
Administration	728	(87)
Professional fees	492	304
Training	941	-
Away days	321	326
	<u>94,609</u>	<u>86,103</u>
	<u>94,609</u>	<u>86,103</u>
Analysis by fund		
Unrestricted funds	62,243	
Restricted funds	32,366	
	<u>94,609</u>	
For the year ended 31 March 2023		
Unrestricted funds		85,243
Restricted funds		860
		<u>86,103</u>

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

1,092

1,068

Depreciation of owned tangible fixed assets

14

20

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number employees during the year was:

2024
Number

2023
Number

Charitable work

2

1

Employment costs

2024
£

2023
£

Wages and salaries

17,036

12,256

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2023	5,860
At 31 March 2024	5,860
Depreciation and impairment	
At 1 April 2023	5,790
Depreciation charged in the year	14
At 31 March 2024	5,804
Carrying amount	
At 31 March 2024	56
At 31 March 2023	70

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,092	1,068

12 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	43,718	32,623	(32,366)	43,975
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	25,835	18,743	(860)	43,718

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	108,757	73,283	(62,243)	119,797
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	126,278	67,722	(85,243)	108,757

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	56	-	56
Current assets/(liabilities)	119,741	43,795	163,716
	119,797	43,795	163,772
Old Town	81,065		
Living Stones	38,732		
	119,797		

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LIVING STONES, EASTBOURNE

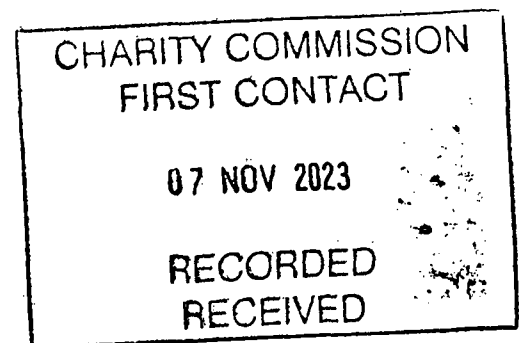
England & Wales - Charity number 1098281

Accounts

Charity registration number 1098281

Company registration number 04765158 (England and Wales)

LIVING STONES, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



LIVING STONES, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Jackson M Relf Mrs R Jones Mrs C Fredriksson R Kelly
Charity number	1098281
Company number	04765158
Registered office	Community Wise Ocklynge Road Eastbourne East Sussex BN21 1PY
Independent examiner	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA

LIVING STONES, EASTBOURNE

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are the advancement of the Christian faith in Eastbourne, the UK and the world. The charity also seeks to give relief to persons in need, to advance the Christian education of young people and also to play an active role in social transformation.

Through worship and prayer, learning about the gospel and developing their knowledge and trust in Jesus, we try to help people to live out the good news of Jesus in the community, enabling them to see how our faith affects our relationship with God, other people and the environment. Our outreach work is part of our desire to bring holistic transformation to our communities.

Achievement and performance

Charitable Activities

The activities of the Charity continue to be expressed through our two congregations, each with their own character and leadership. The visible expression of these congregations is their regular Sunday worship. Old Town Community Church meet at Old Town Community Centre with Living Stones Community Church meeting at the Community Wise Centre on Sunday mornings. These gatherings are characterised by engaging worship, prayer and relevant bible teaching within an informal setting which encourages participation of all. Children and families play an important part in the life of one congregation and both congregations also seek to be safe places for marginalised and vulnerable people. The power of the gospel of Jesus to transform lives is at the heart of all we do and are. Community engagement is a key part of our vision and purpose.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity is a Public Benefit Entity.

LIVING STONES, EASTBOURNE

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

Old Town Community Church

Numbers continue to be about 25/30 on an average Sunday morning.

The congregation has covered a range of studies. We completed a study on Nehemiah at the beginning of the year and are currently looking at Jesus' Parable in the Gospels.

We are also having speakers from various charities and groups that we support to bring us up to date with their current needs.

These services are interspersed with a week when we celebrate Communion and another week when we have an opportunity to share personal testimonies.

Attendance at the Tuesday Friendship Cafe and lunch has increased, and we get about 12-15 folk each week. It is a time of laughter and fun as well as an opportunity to support each other in serious discussion.

The four Home Groups continue to meet regularly for Bible study, prayer and fellowship.

The weekly time of "chaplaincy" on Albert Parade continues despite one member having been very poorly, other folk from OTCC or other churches have maintained the witness.

Martin and Ruth Jones have stood down from the leadership team because of Martin's health. A reformed team of five meet fortnightly to discuss and plan for the coming weeks.

The weekly Tuesday prayer gathering continues.

"No7"

7 Central Avenue was a house rented by the church for all sorts of uses. The cost of maintaining the property and reduced income have led the Leadership Team to return the property to the owners.

Living Stones Community Church

Sunday mornings

Our cafe style of meeting round tables is now a settled feature of our gatherings and proves to be a natural way to encourage the sense of church family, as do the "after church" lunches, which continue. Our teaching theme has been to follow a challenging and encouraging series through the book of Hebrews. Attendance varies between 35 to 45.

Children and youth

Little Stones Parent and Toddler group has continued to flourish often to capacity. The devotional focus with a kids' level Bible story is well received.

Live Wires is still as popular for the local young people. 30-40 regularly attend and as well as the games and activities, there is always a 10 minute reflection sharing our Christian faith. The Easter Holiday Club attracted the most numbers ever.

Schools Out mornings took place during summer holidays, in half terms and at Christmas. These holiday craft events have been especially popular with opportunities to meet loads of kids and parents/grandparents.

3-2-1 Course

An innovation was the introduction of this "Just Looking" course. Shorter than Alpha, 12 participants stayed the course and some continued to meet with a follow up programme.

LIVING STONES, EASTBOURNE

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

Camp

We had a most successful church camp again at Dalesdown. We were again blessed with good weather. Dan Fairhead brought two excellent keynote messages on Romans 8. It was a relaxed time of fellowship and strengthening relationships.

Leadership Team

Martyn and Sue Relf stood down from the Leadership Team in June 2022. This coincided with a joyful celebration of the Church's 40th anniversary when Rob and Caz Kelly were recognised into their new leadership role. We continue to seek the Lord and ask for his provision of additional people to join the team. In the meantime, several people in the church have stepped up to take on various responsibilities and we are shortly looking to appoint an administrator one day a week. The SAGE group continue to provide a wise and prayerful 'sounding board'.

Events and groups

Our five Life Groups continue to meet regularly, providing teaching, reflection and pastoral care. The groups are not following a specific theme, with some focusing more on prayer and support while others focus on Bible study.

The men of the church have met occasionally for meals together including two breakfasts with speakers..

We again supported the Winter Night Shelter helping to supply meals for folk housed by the council.

Our alternative Hallowe'en evening was again a very popular occasion with more and more local families joining. We are glad to be able to co-ordinate with other churches in Old Town for this. Leadership prayer lunches with other churches in Old Town have been welcome chances to share information, discuss issues of common concern and to plan events when we can work together.

Several folk still support and volunteer with Community Wise, our sister charity, which is going from strength to strength. A great development has been our provision of Food and Friendship parties for the students and staff of the weekly school of English.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Jackson
M Relf
Mrs R Jones
Mrs C Fredriksson
R Kelly

LIVING STONES, EASTBOURNE

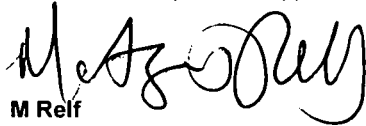
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The board has the power to appoint new trustees who can only be appointed if they are familiar with the affairs of the charity. The existing trustees provide informal training in that respect.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The work of the charity is delivered primarily through its two congregations. Separate leadership teams are responsible for the oversight of these congregations with founding leader, Martyn Relf, maintaining a close link with both of them. The congregations are separately represented at trustee level and reports are received from them at trustee meetings.

The trustees' report was approved by the Board of Trustees.



M Relf
Trustee

Dated: 18 October 2023

LIVING STONES, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVING STONES, EASTBOURNE

I report to the trustees on my examination of the financial statements of Living Stones, Eastbourne (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Holland Harper LLP

26 High Street
Battle
East Sussex
TN33 0EA

Dated: 18 October 2023

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	67,652	18,723	86,375	71,538	17,860	89,398
Investments	4	70	20	90	4	-	4
Total income		67,722	18,743	86,465	71,542	17,860	89,402
<u>Expenditure on:</u>							
Charitable activities	5	85,243	860	86,103	76,194	4,938	81,132
Net (expenditure)/income for the year/ Net movement in funds		(17,521)	17,883	362	(4,652)	12,922	8,270
Fund balances at 1 April 2022		126,278	25,835	152,113	130,930	12,913	143,843
Fund balances at 31 March 2023		108,757	43,718	152,475	126,278	25,835	152,113

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVING STONES, EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		70		90
Current assets					
Debtors	10	-		15,000	
Cash at bank and in hand		153,473		138,019	
		<u>153,473</u>		<u>153,019</u>	
Creditors: amounts falling due within one year	11	<u>(1,068)</u>		<u>(996)</u>	
Net current assets			152,405		152,023
Total assets less current liabilities			<u>152,475</u>		<u>152,113</u>
Income funds					
Restricted funds			43,718		25,835
Unrestricted funds			108,757		126,278
			<u>152,475</u>		<u>152,113</u>

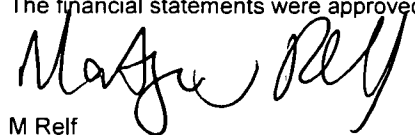
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18 October 2023


M Relf
Trustee

Company registration number 04765158

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Living Stones, Eastbourne is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Wise, Ocklynge Road, Eastbourne, East Sussex, BN21 1PY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer or economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under relevant headings.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are also recognised at transaction price.

2 Critical accounting estimates and judgements

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

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

LIVING STONES, EASTBOURNE

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	67,652	18,723	86,375	71,538	17,860	89,398
Donations and gifts	60,385	18,723	79,108	63,884	17,860	81,744
Donations	7,267	-	7,267	7,654	-	7,654
Tax claim	67,652	18,723	86,375	71,538	17,860	89,398

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023 £	2023 £	2023 £	2022 £
Interest receivable	70	20	90	4
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

LIVING STONES, EASTBOURNE

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

5 Charitable activities

	2023 £	2022 £
Staff costs	12,256	16,354
Depreciation and impairment	20	20
Rent	20,849	19,504
Insurance	625	592
Speakers/musicians	580	345
Food/events	1,838	948
Equipment/resources	2,353	2,981
Mission/ministry	36,481	30,562
Support	1,885	1,313
Children/youth	1,139	460
Subscriptions	539	478
Church camp	2,363	2,665
7 Central Avenue expenses	2,325	1,730
By the way	(100)	-
Telephone	1,280	1,233
Accountancy	1,068	996
Post, stationery, publicity and adverts	59	108
Administration	(87)	266
Professional fees	304	577
Away days	326	-
	<u>86,103</u>	<u>81,132</u>
	<u>86,103</u>	<u>81,132</u>
Analysis by fund		
Unrestricted funds	85,243	
Restricted funds	860	
	<u>86,103</u>	
For the year ended 31 March 2022		
Unrestricted funds		76,194
Restricted funds		4,938
		<u>81,132</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

LIVING STONES, EASTBOURNE

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

7 Employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Charitable work	1	1

Employment costs

	2023 £	2022 £
Wages and salaries	12,256	16,354

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2022	5,860
At 31 March 2023	5,860
Depreciation and impairment	
At 1 April 2022	5,770
Depreciation charged in the year	20
At 31 March 2023	5,790
Carrying amount	
At 31 March 2023	70
At 31 March 2022	90

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	-	15,000

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1,068	996

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	70	-	70
Current assets/(liabilities)	108,687	43,718	152,405
	<u>108,757</u>	<u>43,718</u>	<u>152,475</u>
Old Town	64,296		
Living Stones	44,461		
	<u>108,757</u>		

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

LIVING STONES, EASTBOURNE

England & Wales - Charity number 1098281

Accounts

Charity registration number 1098281

Company registration number 04765158 (England and Wales)

LIVING STONES, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CHARITY COMMISSION
FIRST CONTACT

21 NOV 2022

ACCOUNTS
RECEIVED

LIVING STONES, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Jackson M Relf Mrs R Jones Mrs C Fredriksson R Kelly
Charity number	1098281
Company number	04765158
Registered office	Community Wise Ocklynge Road Eastbourne East Sussex BN21 1PY
Independent examiner	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA

LIVING STONES, EASTBOURNE

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are the advancement of the Christian faith in Eastbourne, the UK and the world. The charity also seeks to give relief to persons in need, to advance the Christian education of young people and also to play an active role in social transformation.

Through worship and prayer, learning about the gospel and developing their knowledge and trust in Jesus, we try to help people to live out the good news of Jesus in the community, enabling them to see how our faith affects our relationship with God, other people and the environment. Our outreach work is part of our desire to bring holistic transformation to our communities.

Achievement and performance

Charitable Activities

The activities of the Charity continue to be expressed through our two congregations, each with their own character and leadership. The visible expression of these congregations is their regular Sunday worship. Old Town Community Church meet at Old Town Community Centre with Living Stones Community Church meeting at the Community Wise Centre on Sunday mornings. These gatherings are characterised by engaging worship, prayer and relevant bible teaching within an informal setting which encourages participation of all. Children and families play an important part in the life of one congregation and both congregations also seek to be safe places for marginalised and vulnerable people. The power of the gospel of Jesus to transform lives is at the heart of all we do and are. Community engagement is a key part of our vision and purpose.

The year has been characterised by recovery from Covid 19 lockdown.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity is a Public Benefit Entity.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

I. Old Town Community Church

Sunday gatherings continued on Zoom during the summer. We met on the beach during August to be accustomed to meeting again face to face. This was a positive time with passers by joining in and one child dedication. In September we decided to meet outside the Community Centre where we normally meet which also proved successful - simple and engaging for passers-by. From October we began to meet in the Centre with up to 30 folk attending.

Events and Groups

We have introduced a Tuesday morning Friendship cafe followed by a light lunch.

The weekly Tuesday prayer gatherings continue on Zoom.

Four home groups continue to meet most weeks for Bible study, prayer and fellowship.

An Alpha course is planned for the summer.

Messy Church is hoped to be restarted soon.

The weekly chaplaincy presence on Albert Parade has continued with lots of promising encounters.

"No 7"

7 Central Avenue is a house rented by the church for all sorts of uses. Recently it has been used by a family on leave from their mission work in Malawi. The cost of maintaining the property and reduced income have led the Leadership Team to consider returning the property to the owners.

2. Living Stones Community Church

Sunday mornings

Through the summer we met in the park as often as weather permitted and then through August we began to meet back at the Centre. Our meetings have remained positive and energising. Although there are some folk who have not returned most have done so and there has been a tangible sense of God's presence among us and we have been blessed. Some new people have joined the church, which has brought new insight and new pairs of hands to support church life. Our "after church" lunches have resumed and are popular, with a significant proportion of the fellowship staying to share a simple meal in each other's company. We are still working our way through the Israelites' journey from Egypt to Canaan and we have been blessed with a range of speakers sharing the perspectives

Children and youth

Little Stones Parent and Toddler Group re-opened as soon as was possible. Attendance has been varied - sometimes full and sometimes only a few! The team is excellent, even though we are dependent on folk from outside the fellowship. There is now a more international devotional focus with a kids' level Bible story each week.

Live Wires has reopened fully and is back to being a popular Friday night event for the children of Old Town and beyond. A three day spy-themed holiday club during the Easter holidays is planned, with a lot of interest being shown.

Schools Out mornings took place five times during summer holidays in half terms and at Christmas. These holiday craft events have been especially popular with opportunities to meet loads of kids and parents/grandparents

Alpha Course

This was followed in the Autumn. As well as the team there were three regulars who completed the whole course. One was a believer strengthened in her faith, one was someone who decided in the end it was not for him and the third became a Christian and has settled in a church near to where he lives.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Camp

We had a most successful church camp again at Dalesdown. We were blessed with good weather which meant we could meet outside most of the time which eased Covid spread fears. We massively subsidised it this year to make sure as many as possible were able to come. Matt Marriott brought a word from Acts 2:42 about how the early church devoted themselves to the apostles teaching, to the fellowship, the breaking of bread and to prayer and how this is foundational. Our strong desire is that we will see the congregation grow in these four areas.

Leadership Team

We announced in September that Martyn and Sue Relf would stand down from the Leadership Team in June 2022 when the Church celebrated its 40th birthday. The shape of the team then changed significantly in February 2022 when Andy and Vanessa Whisker stepped down. Rob and Caz Kelly committed to continue in leadership, with Martyn continuing in his role as Elder, but we are all very aware of the need to strengthen the team going forward. We continue to seek the Lord and ask for his provision of additional people to join the team. In the meantime, Rob and Caz have established a coordination group to support the Sunday morning meetings and they will continue to engage with the SAGE group for their support and wisdom.

Events and groups

Our five Life Groups continue to meet regularly, providing teaching, reflection and pastoral care. The groups are not following a specific theme, with some focusing more on prayer and support while others focus on Bible study.

The Church undertook to fast and pray every first Tuesday of the month for the Lord's leading and supply of our leadership needs.

There is interest in restarting the Men's Group. A small team has been commissioned to develop a programme for the rest of 2022.

We support the much reduced Winter Night Shelter helping to supply meals for folk housed by the council.

We revived our alternative Hallowe'en evening. A great team of volunteers turned up to what proved to be an overwhelmingly popular occasion with local families.

We also revived our street carol singing. A bit more low key this year, but we are pleased to have it back on the calendar.

A good number of folk in the church have invested much into helping Community Wise Community Centre to recover from lockdown closure and the Centre is now back and running as vibrantly as ever.

Looking ahead

We are at a moment of significant change at Living Stones. Martyn and Sue have graciously agreed to continue working closely with Caz and Rob during a formal transition period. At a church meeting in March the leadership team shared a list of tasks that need to be addressed to ensure the smooth running of the church and the continuation of its outreach. The church responded very positively and almost all roles have been filled by volunteers.

Our annual weekend at Dalesdown is booked for the August Bank Holiday weekend. We look forward to spending time together as a church focusing on Romans 8.

We are trusting God that the life challenges people have faced this year have actually deepened people's daily walk with God and trust in him by digging deeper into our roots.

Financial review

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Jackson

M Relf

Mrs R Jones

Mrs C Fredriksson

R Kelly

The board has the power to appoint new trustees who can only be appointed if they are familiar with the affairs of the charity. The existing trustees provide informal training in that respect.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The work of the charity is delivered primarily through its two congregations. Separate leadership teams are responsible for the oversight of these congregations with founding leader, Martyn Relf, maintaining a close link with both of them. The congregations are separately represented at trustee level and reports are received from them at trustee meetings.

The trustees' report was approved by the Board of Trustees.



M Relf
Trustee

Dated: 19 October 2022

LIVING STONES, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVING STONES, EASTBOURNE

I report to the trustees on my examination of the financial statements of Living Stones, Eastbourne (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Holland Harper LLP

26 High Street
Battle
East Sussex
TN33 0EA

Dated: 19 October 2022

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	71,538	17,860	89,398	-	73,525
Investments	4	4	-	4	-	46
Total income		71,542	17,860	89,402	-	73,571
Expenditure on:						
Charitable activities	5	76,194	4,938	81,132	-	62,583
Net (expenditure)/income for the year/						
Net movement in funds		(4,652)	12,922	8,270	-	10,988
Fund balances at 1 April 2021		130,930	12,913	143,843	12,913	132,855
Fund balances at 31 March 2022		126,278	25,835	152,113	12,913	143,843

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVING STONES, EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		90		110
Current assets					
Debtors	9	15,000		25,000	
Cash at bank and in hand		138,019		119,705	
		<u>153,019</u>		<u>144,705</u>	
Creditors: amounts falling due within one year	10	<u>(996)</u>		<u>(972)</u>	
Net current assets			152,023		143,733
Total assets less current liabilities			<u>152,113</u>		<u>143,843</u>
Income funds					
Restricted funds			25,835		12,913
Unrestricted funds			126,278		130,930
			<u>152,113</u>		<u>143,843</u>

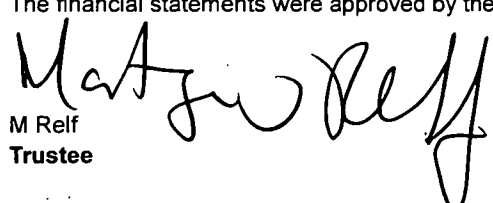
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 October 2022


M Relf
Trustee

Company registration number 04765158

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Living Stones, Eastbourne is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Wise, Ocklynge Road, Eastbourne, East Sussex, BN21 1PY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer or economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under relevant headings.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are also recognised at transaction price.

2 Critical accounting estimates and judgements

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

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

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	71,538	17,860	89,398	73,525
Donations and gifts				
Donations	63,884	17,860	81,744	65,296
Tax claim	7,654	-	7,654	8,229
	71,538	17,860	89,398	73,525

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	4	46

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	16,354	16,841
Depreciation and impairment	20	30
Rent	19,504	18,546
Insurance	592	589
Speakers/musicians	345	650
Food/events	948	48
Equipment/resources	2,981	2,395
Mission/ministry	30,562	6,107
Support	1,313	290
Children/youth	460	852
Subscriptions	478	641
Church camp	2,665	(140)
7 Central Avenue expenses	1,730	1,880
Hope givers fund	-	11,442
Telephone	1,233	953
Accountancy	996	972
Post, stationery, publicity and adverts	108	42
Administration	266	316
Professional fees	577	129
	<u>81,132</u>	<u>62,583</u>
	<u>81,132</u>	<u>62,583</u>
Analysis by fund		
Unrestricted funds	76,194	
Restricted funds	<u>4,938</u>	
	<u>81,132</u>	
For the year ended 31 March 2021		
Unrestricted funds		<u>62,583</u>
		<u>62,583</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
Charitable work	1	1

Employment costs

	2022 £	2021 £
Wages and salaries	16,354	16,841

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2021	5,860
At 31 March 2022	5,860
Depreciation and impairment	
At 1 April 2021	5,750
Depreciation charged in the year	20
At 31 March 2022	5,770
Carrying amount	
At 31 March 2022	90
At 31 March 2021	110

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	15,000	25,000

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	996	972

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	90	-	90
Current assets/(liabilities)	126,188	25,835	152,023
	<u>126,278</u>	<u>25,835</u>	<u>152,113</u>
Old Town	73,658		
Living Stones	52,620		
	<u>126,278</u>		

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

LIVING STONES, EASTBOURNE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

LIVING STONES, EASTBOURNE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2022

ANALYSIS OF FUNDS

		Un- restricted Old Town	Un- restricted Living Stones	Restricted Living Stones	Total 2022	Total 2021
	Notes	£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds						
Gifts and donations	a	22,883	48,655	17,860	89,398	73,525
Other trading and activities	b	-	-	-	-	-
Investment income	c	-	4	-	4	46
TOTAL incoming resources		22,883	48,659	17,860	89,402	73,571
RESOURCES EXPENDED						
Charitable activities:	d	30,483	45,711	4,938	81,132	62,583
TOTAL resources expended		30,483	45,711	4,938	81,132	62,583
NET INCOMING RESOURCES		-7,600	2,948	12,922	8,270	10,988
Transfers between funds		-1,200	1,200	-	-	-
Fund balances at 1 April 2021		82,458	48,472	12,913	143,843	132,855
Fund balances 31 March 2022		73,658	52,620	25,835	152,113	143,843

This page does not form part of the statutory financial statements

LIVING STONES, EASTBOURNE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2022

ANALYSIS OF FUNDS

	Un- restricted Old Town £	Un- restricted Living Stones £	Restricted Living Stones £	Total 2022 £	Total 2021 £
a. Gifts and donations					
Donations	19,788	44,095	17,860	81,743	65,296
Tax repayments	3,095	4,560	-	7,655	8,229
TOTAL incoming resources	22,883	48,655	17,860	89,398	73,525
b. Other trading activities					
Fund raising events	-	-	-	-	-
c. Investment income					
Bank interest	-	4	-	4	46

This page does not form part of the statutory financial statements

LIVING STONES, EASTBOURNE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2022

ANALYSIS OF FUNDS

	Un- restricted Old Town	Un- restricted Living Stones	Restricted Living Stones	Total 2022	Total 2021
	£	£	£	£	£
d. Congregational expenditure					
Employees' salaries, consultancy and expenses	-	16,354	-	16,354	16,841
Depreciation	10	10	-	20	30
Rent	10,341	9,163	-	19,504	18,546
Insurance	-	592	-	592	589
Speakers/musicians	30	315	-	345	650
Food and events	571	377	-	948	48
Equipment and resources	625	2,356	-	2,981	2,395
Mission and ministry	15,570	10,054	4,938	30,562	6,107
Support	1,313	-	-	1,313	290
Childhood and youth	45	415	-	460	852
Subscriptions	83	395	-	478	641
Church camp	-	2,665	-	2,665	-140
Here4u	1,730	-	-	1,730	1,880
Hope givers fund	-	-	-	0	11,442
Telephone	-	1,233	-	1,233	953
Postage, stationery, publicity & adverts	-	108	-	108	42
Accountancy	-	996	-	996	972
Administration/miscellaneous	165	101	-	266	316
Professional fees	-	577	-	577	129
	30,483	45,711	4938	81,132	£62,583

This page does not form part of the statutory financial statements

LIVING STONES, EASTBOURNE

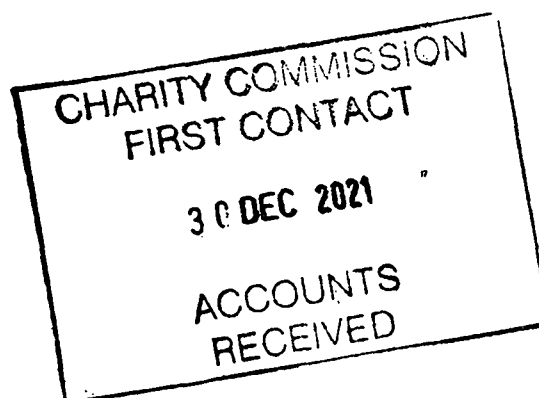
England & Wales - Charity number 1098281

Accounts

Charity Registration No. 1098281

Company Registration No. 04765158 (England and Wales)

LIVING STONES, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



LIVING STONES, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Jackson M Relf Mrs R Jones Mrs C Fredriksson R Kelly	(Appointed 12 March 2021)
Charity number	1098281	
Company number	04765158	
Registered office	Community Wise Ocklynge Road Eastbourne East Sussex BN21 1PY	
Independent examiner	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA	

LIVING STONES, EASTBOURNE

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Statement of financial activities	5
Balance sheet	6
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LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are the advancement of the Christian faith in Eastbourne, the UK and the world. The charity also seeks to give relief to persons in need, to advance the Christian education of young people and also to play an active role in social transformation.

Through worship and prayer, learning about the gospel and developing their knowledge and trust in Jesus, we try to help people to live out the good news of Jesus in the community, enabling them to see how our faith affects our relationship with God, other people and the environment. Our outreach work is part of our desire to bring holistic transformation to our communities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity is a Public Benefit Entity.

Achievements and performance

Charitable Activities

The activities of the Charity are currently expressed through two congregations, each with their own character and leadership. The visible expression of these congregations is their regular Sunday worship. Old Town Community Church would normally meet at Old Town Community Centre with Living Stones Community Church meeting at the Community Wise Centre on Sunday morning. These gatherings are characterised by engaging worship, prayer and relevant bible teaching within an informal setting which encourages participation of all. Children and families play an important part in the life of one congregation and both congregations also seek to be safe places for marginalised and vulnerable people. The power of the gospel of Jesus to transform lives is at the heart of all we do and are. Community engagement is a key part of our vision and purpose.

The year has been characterised by the Covid 19 lockdown. Sunday gatherings, Life groups and prayer meetings have continued on Zoom and other media. There have been many great occasions of online fellowship as we have made the most of the situation. Inevitably there have been challenges and it still remains to be seen whether and how we will be able to recover our full life as congregations.

I. Old Town Community Church

Sunday Zoom gatherings have continued every week with some Care groups, two weekly prayer meetings on Zoom and meetings in parks, gardens, on the seafront etc whenever possible and permitted, have been maintained.

The family from the States who joined with the church for a year decided to return to the USA and have faithfully kept in touch, participating on Zoom in the early hours of Sunday mornings.

It was great to hold a socially distanced beach baptism in August for one person who came to faith during the Alpha course just before lockdown.

Messy Church has been maintained weekly on Zoom.

A weekly chaplaincy presence on Albert Parade has been started with lots of promising encounters.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

2. Living Stones Community Church

Livewires youth club used every opportunity to meet under Covid restrictions with revised programmes in smaller groups. A good number of children continued to participate. Sadly other youth and family programmes such as Little Stones toddler group (albeit with some open air park gatherings), holiday club, schools out, alternative hallowe'en all had to be put on hold.

Likewise, other ventures such as Sunday lunch fellowship, church camp, carol singing in the locality and our Christmas service were all cancelled.

The rhythm of Sunday morning gatherings has continued on Zoom. The teaching series on "The Tabernacle" finished in July and has been followed by a series on Journeying from Egypt to the Promised Land. Our "Surprising Stories" series has been replaced by "Surprising Journeys" focused on the missionary travels of Paul in Acts. We have been able to welcome many visiting speakers each month including from Israel and India.

In August relaxed rules and good weather permitted us to meet in the Park (Hampden Park and Motcombe) and these occasions were welcome opportunities to meet in the flesh, albeit socially distant. The attendance grew and we continued into September as long as the weather allowed. For a few weeks following we were able to meet in the Centre on Sundays with Covid precautions in place but this ended with the second lockdown.

Our monthly prayer gatherings have continued on Zoom as have most Life Groups. Life Groups have been the bedrock of contact and fellowship through lockdown together with many informal one to one meetings outdoors.

We have continued with Equipped to Serve monthly on Saturdays on Zoom, except August and December. This has proved popular with more people joining the programme including welcome visitors from OTCC.

An online Alpha was followed in late Autumn with three or four regular participants appreciating the course.

Several members of the church have worked massively to re-open Community Wise - both the shop and to Centre users. Having had to make three staff redundant and one member of staff retiring, the challenge of this was also an opportunity to see the church and the Centre grow in even stronger partnership with a new vision of witness and service in the Community. The second lockdown forced a re-closure but there is optimism about reopening from April on.

Some church members contributed to a Community Wise telephone befriending scheme and have continued to keep in contact with isolated people under a new charity "Linking Lives Eastbourne".

It has been good to keep in touch with other Like Minded Leaders in the town via Zoom and also with other Old Town Church leaders and this has been a great source of support and encouragement.

A small Living Stones team contributed to a much reduced and revised Winter Night Shelter scheme. Sadly there was no rotating opening of churches this winter season.

3. Joint Activities

Sadly we have not seen any joint activities this year.

We are trusting God that the life challenges people have faced this year have actually deepened people's daily walk with God and trust in him by digging deeper into our roots.

LIVING STONES, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Jackson

M Relf

Mrs R Jones

Mrs C Fredriksson

R Kelly

(Appointed 12 March 2021)

The board has the power to appoint new trustees who can only be appointed if they are familiar with the affairs of the charity. The existing trustees provide informal training in that respect.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The work of the charity is delivered primarily through its two congregations. Separate leadership teams are responsible for the oversight of these congregations with founding leader, Martyn Relf, maintaining a close link with both of them. The congregations are separately represented at trustee level and reports are received from them at trustee meetings.

The trustees' report was approved by the Board of Trustees.



M Relf
Trustee

Dated: 13 October 2021

LIVING STONES, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVING STONES, EASTBOURNE

I report to the trustees on my examination of the financial statements of Living Stones, Eastbourne (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Holland Harper LLP

26 High Street
Battle
East Sussex
TN33 0EA

Dated: 13 October 2021

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	73,525	-	73,525	78,140	-	78,140
Investments	4	46	-	46	56	-	56
Total income		73,571	-	73,571	78,196	-	78,196
Expenditure on:							
Charitable activities	5	62,583	-	62,583	81,921	-	81,921
Net income/(expenditure) for the year/ Net movement in funds		10,988	-	10,988	(3,725)	-	(3,725)
Fund balances at 1 April 2020		119,942	12,913	132,855	123,667	12,913	136,580
Fund balances at 31 March 2021		130,930	12,913	143,843	119,942	12,913	132,855

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVING STONES, EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		110		140
Current assets					
Debtors	9	25,000		25,000	
Cash at bank and in hand		119,705		108,687	
		144,705		133,687	
Creditors: amounts falling due within one year	10	(972)		(972)	
Net current assets			143,733		132,715
Total assets less current liabilities			143,843		132,855
Income funds					
Restricted funds			12,913		12,913
Unrestricted funds			130,930		119,942
			143,843		132,855

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 October 2021

X  X

M Relf
Trustee

Company Registration No. 04765158

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Living Stones, Eastbourne is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Wise, Ocklynge Road, Eastbourne, East Sussex, BN21 1PY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer or economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under relevant headings.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are also recognised at transaction price.

2 Critical accounting estimates and judgements

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

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

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	73,525	78,140
Donations and gifts		
Donations	65,296	67,664
Tax claim	8,229	10,476
	73,525	78,140

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	46	56

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021 £	2020 £
Staff costs	16,841	20,199
Depreciation and impairment	30	40
Rent	18,546	22,209
Insurance	589	572
Speakers/musicians	650	860
Food/events	48	1,956
Equipment/resources	2,395	5,956
Mission/ministry	6,107	10,529
Support	290	600
Children/youth	852	1,205
Subscriptions	641	711
Church camp	(140)	2,784
7 Central Avenue expenses	1,880	(231)
Hope givers fund	11,442	11,482
By the way	-	(47)
Telephone	953	900
Accountancy	972	972
Post, stationery, publicity and adverts	42	159
Administration	316	734
Professional fees	129	157
Training	-	174
	<u>62,583</u>	<u>81,921</u>
	<u>62,583</u>	<u>81,921</u>
Analysis by fund		
Unrestricted funds	<u>62,583</u>	
	<u>62,583</u>	
For the year ended 31 March 2020		
Unrestricted funds		<u>81,921</u>
		<u>81,921</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Charitable work	1	1
	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	16,841	20,199
	<u>16,841</u>	<u>20,199</u>

There were no employees whose annual remuneration was £60,000 or more.

8 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2020	5,860
At 31 March 2021	<u>5,860</u>
Depreciation and impairment	
At 1 April 2020	5,720
Depreciation charged in the year	30
At 31 March 2021	<u>5,750</u>
Carrying amount	
At 31 March 2021	<u>110</u>
At 31 March 2020	<u>140</u>

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

LIVING STONES, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	972	972

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	110	-	110
Current assets/(liabilities)	130,820	12,913	143,733
	<u>130,930</u>	<u>12,913</u>	<u>143,843</u>
Old Town	82,458		
Living Stones	48,472		
	<u>130,930</u>		

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

LIVING STONES, EASTBOURNE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

LIVING STONES, EASTBOUNRE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2021

ANALYSIS OF FUNDS

		Un- restricted Old Town	Un- restricted Living Stones	Restricted Living Stones	Total 2021	Total 2020
	Notes	£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds						
Gifts and donations	a	25,635	47,890	-	73,525	78,140
Other trading and activities	b	-	-	-	-	-
Investment income	c	-	46	-	46	56
TOTAL incoming resources		25,635	47,936	-	73,571	78,196
RESOURCES EXPENDED						
Charitable activities:	d	19,516	43,067	-	62,583	81,921
TOTAL resources expended		19,516	43,067	-	62,583	81,921
NET INCOMING RESOURCES		6,119	4,869	-	10,988	-3,725
Transfers between funds		-1,200	1,200	-	-	-
Fund balances at 1 April 2020		77,539	42,403	12,913	132,855	136,580
Fund balances 31 March 2021		82,458	48,472	12,913	143,843	132,855

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LIVING STONES, EASTBOUNRE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2021

ANALYSIS OF FUNDS

	Un- restricted Old Town £	Un- restricted Living Stones £	Restricted Living Stones £	Total 2021 £	Total 2020 £
a. Gifts and donations					
Donations	22,239	43,057	-	65,296	67,664
Tax repayments	3,396	4,833	-	8,229	10,476
TOTAL incoming resources	25,635	47,890	-	73525	78140
b. Other trading activites					
Fund raising events	-	-	-	-	-
c. Investment income					
Bank interest	-	46	-	46	56

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LIVING STONES, EASTBOUNRE

ANALYSIS OF INCOMING RESOURCES AND RESOURCES EXPENDED

for the year to 31 March 2021

ANALYSIS OF FUNDS

	Un- restricted Old Town	Un- restricted Living Stones	Restricted Living Stones	Total 2021	Total 2020
	£	£	£	£	£
d. Congregational expenditure					
Employees' salaries, consultancy and expenses	-	16,841	-	16,841	20,199
Depreciation	15	15	-	30	40
Rent	11,049	7,497	-	18,546	22,209
Insurance	-	589	-	589	572
Speakers/musicians	110	540	-	650	860
Food and events	48	-	-	48	1,956
Equipment and resources	837	1,558	-	2,395	5,956
Mission and ministry	5,160	947	-	6,107	10,529
Support	290	-	-	290	600
Childhood and youth	90	762	-	852	1,205
Subscriptions	-	641	-	641	711
Church camp	-	-140	-	-140	2,784
Here4u	1,880	-	-	1,880	-231
Hope givers fund	-	11,442	-	11,442	11,482
By the Way	-	-	-	0	-47
Telephone	-	953	-	953	900
Postage, stationery, publicity & adverts	9	33	-	42	159
Accountancy	-	972	-	972	972
Administration/miscellaneous	28	288	-	316	734
Professional fees	-	129	-	129	157
Training	-	-	-	0	174
	19,516	43,067	0.00	62,583	£81,921

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