

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	
		141,512		164,808	
Creditors: amounts falling due within one year	12	(1,140)		(1,092)	
Net current assets			140,372		163,716
Net assets			140,417		163,772
The funds of the Charity					
Restricted income funds	13	12,723		43,975	
Unrestricted funds		127,694		119,797	
		140,417		163,772	

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).