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 2026

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

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
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 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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) meets at Old Town Community Centre, while 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. Both congregations 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.

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 Sunday meetings average some 45-50 attending with a number of people with additional needs. There are new people and one or two returnees. The church’s Sunday rhythm has continued with a café-style service on the first Sunday of the month, with Communion on the third Sunday and, on the second and fourth Sunday, a combination of home-grown and guest speakers have focussed on our continuing series in 1 Samuel, an Autumn series on the Holy Spirit and studies in Galatians.

Community outreach includes the ever-popular Livewires Youth Club and School’s Out craft activity mornings. Livewires numbers have dropped to about 40 a week since Victoria Baptist Church have started an older teens group. Little Stones toddler group is well established with a dozen families represented regularly and is run by two teams fortnightly. Each week includes a together time with Bible story.

A Thursday Community Café is now well established with over twenty local regulars from the church and local community.

The annual Church Camp at Dalesdown was again a good opportunity to enjoy the benefits of temporary community. Paul and Carrie Baker were speaking on using our talents. The camp is massively significant with the younger members of the church and assorted children from friends and family who join for the weekend.

Seven Life Groups continue to meet regularly, providing teaching, reflection and pastoral care. Four groups are gender based and one is a youth group. The groups are not following a specific theme, with some focusing more on prayer and support while others focus on Bible study.

Another 321 Just Looking course has been run and one follow up Connect Course, which is a six session ‘Introduction to Living Stones’ course. These courses have proved invaluable at earthing new folk in the church.

A trial ‘Kintsugi Hope’ course has been running with the hope that a regular programme can be established.

The ever popular alternative Hallowe’en outreach enabled members for the church again to connect with lots of local families.

The congregation retains its close connection with Community Wise in providing volunteers and governance. This ‘sister’ charity continues to flourish as a major community asset in Eastbourne.

Both congregations continue to connect closely with other churches, especially at leadership level with a ‘Like Minded Leaders’ breakfast group and Old Town church leaders’ lunch. This included full participation in the annual Thy Kingdom Come open air service, held this year on the Wish Tower slopes with over a dozen churches closing their regular Sunday service to be involved.

Rob and Caz continue to lead Living Stones, supported by Martyn and Sue. We pray for fresh faces to join Rob and Caz on the leadership team, to both share the load and to bring fresh perspectives. Caz continues as Church administrator. The congregation has also supported her in her two year training in Kingdom Theology with Westminster Theological Centre.

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: 22 October 2026

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 2026.

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
22 October 2026

LIVING STONES, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	76,171	1,356	77,527	77,160	8,450	85,610
Investments	**4**	1,007	-	1,007	1,187	296	1,483
Total income		77,178	1,356	78,534	78,347	8,746	87,093
Expenditure on:							
Charitable activities	**5**	84,892	755	85,647	70,450	39,998	110,448
Total expenditure		84,892	755	85,647	70,450	39,998	110,448
Net income/(expenditure) and movement in funds		(7,714)	601	(7,113)	7,897	(31,252)	(23,355)
Reconciliation of funds:							
Fund balances at 1 April 2025		127,694	12,723	140,417	119,797	43,975	163,772
Fund balances at 31 March 2026		119,980	13,324	133,304	127,694	12,723	140,417

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 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**10**		36		45
Current assets					
Debtors falling due after one year	**11**	16,000		16,000	
Cash at bank and in hand		118,456		125,512	
		134,456		141,512	
Creditors: amounts falling due within one year	**12**	(1,188)		(1,140)	
Net current assets			133,268		140,372
Net assets			133,304		140,417
The funds of the Charity					
Restricted income funds	**13**		13,324		12,723
Unrestricted funds			119,980		127,694
			133,304		140,417

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 2026.

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 22 October 2026

M Relf
Trustee

Company registration number 04765158 (England and Wales)

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.

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.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	76,171	1,356	77,527	77,160	8,450	85,610
Donations and gifts						
Donations	64,220	1,356	65,576	65,990	8,450	74,440
Tax claim	11,951	-	11,951	11,170	-	11,170
	76,171	1,356	77,527	77,160	8,450	85,610

4 Income from investments

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Interest receivable	1,007	-	1,007	1,187	296	1,483

5 Charitable activities

	2026	2025
	£	£
Staff costs	16,556	14,690
Depreciation and impairment	9	11
Rent	13,325	13,239
Insurance	1,747	828
Speakers/musicians	946	500
Food/events	970	1,669
Equipment/resources	1,692	2,047
Mission/ministry	36,491	69,846
Support	1,671	1,771
Children/youth	1,173	31
Subscriptions	768	396
Church camp	3,076	2,788
Accountancy	1,188	1,140
Post, stationery, publicity and adverts	44	108
Administration	1,135	998
Professional fees	308	150
Away days	4,548	344
	85,647	110,448
	85,647	110,448

6 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,188	1,140
Depreciation of owned tangible fixed assets	9	11

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:

	2026	2025
	Number	Number
Charitable work	2	2

8 Employees **(Continued)**

Employment costs	2026	2025
	£	£
Wages and salaries	16,556	14,690

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 2025	5,860
At 31 March 2026	5,860
Depreciation and impairment	
At 1 April 2025	5,815
Depreciation charged in the year	9
At 31 March 2026	5,824
Carrying amount	
At 31 March 2026	36
At 31 March 2025	45

11 Debtors

	2026	2025
	£	£
	2026	2025
Amounts falling due after more than one year:	£	£
Other debtors	16,000	16,000

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other creditors	1,188	1,140

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 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
	12,723	1,356	(755)	13,324

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

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 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	127,694	77,178	(84,892)	119,980

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

15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2026 are represented by:			
Tangible assets	36	-	36
Current assets/(liabilities)	120,043	13,224	133,268
	120,079	13,224	133,304
Old Town	89,596		
Living Stones	30,483		
	120,079		

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).