

REGISTERED CHARITY NUMBER: 1198312

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
FIRSTBORN COMMUNITY CHURCH**

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

FIRSTBORN COMMUNITY CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 11
Detailed Statement of Financial Activities	12 to 13

FIRSTBORN COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1198312

Principal address

299 Brook Lane
Billesley
Birmingham
West Midlands
B13 0TH

Trustees

RG Salmon Pastor
Ms J C Thompson
Ms M Huthinson
D Q Forrester
Ms W F Allen
E Salmon

Independent Examiner

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 13 November 2025 and signed on its behalf by:



Trustee

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025.

Firstborn Community Church is a charity based in Kings Heath Birmingham and is open to the public. The church has been part of the Kings Heath Community for over 40 years.

Objectives

The primary aims of the Charity is to further the religious and other charitable work of the congregation meeting for religious worship. To advance the Christian religion for the benefit of the public through the holding of prayer meetings, workshops and seminars.

The activities of the Charity are overseen by the Pastor, Trustees and Church Committees. The Trustees are responsible for the financial administration, care and maintenance of Church buildings and premises. The Pastor oversees Pastoral Care.

Community Support & Activities

The charity has been working closely with the community in the following areas:

- 'The Pay Back Community' to support community work.
- Is a member of the Churches Together in Kings Heath and Supporting local churches.
- Supporting a local Food bank and supporting Christmas shoe box appeal
- Interacting with a local home for residents with learning disabilities

Our Current Activities

Sunday School

Prayer and fasting

Youth development (including training) and activities

Missionary outreach

New converts support

The Future

As a community church we plan to advance our Christian beliefs through our activities and services we offer to the local community. The development of Community education in areas such as health, men's fellowship, women's social activities and further developments for children and young people within the church community.

Policies and Procedures

There is an ongoing review of policies to ensure they are up to date and aligned with new requirements, along with creating training plans to support the policies and procedures.

Financial Review

The financial statements for the year to 31 March 2025, includes income and expenditure and balance sheet. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document - The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1198312

Principal address

299 Brook Lane

Billesley

Birmingham

West Midlands

B13 0TL

Trustees

RG Salmon Pastor (appointed 1.4.22)

Ms J C Thompson (appointed 1.4.22)

Ms M Hutchinson (appointed 1.4.22)

Ms W F Allen (appointed 1.4.22)

E Salmon (appointed 1.4.22)

L Watts (appointed 1.9.25)

Independent Examiner

Bonna & Co

591a Holly Lane

Erdington Birmingham

West Midlands B24 9LU

Approved by order of the board of trustees on 18th December **2025** and signed
on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRSTBORN COMMUNITY CHURCH

Independent examiner's report to the trustees of FirstBorn Community Church

I report to the charity trustees on my examination of the accounts of FirstBorn Community Church (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

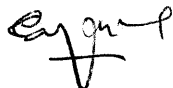
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Stephen Bonna

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date: 16.01.2026

FIRSTBORN COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		43,251	42,190
Other trading activities	2	-	3,367
Investment income	3	503	90
Total		<u>43,754</u>	<u>45,647</u>
EXPENDITURE ON			
Raising funds	4	25,244	22,089
Other		-	(650)
Total		<u>25,244</u>	<u>21,439</u>
NET INCOME		18,510	24,208
RECONCILIATION OF FUNDS			
Total funds brought forward		75,655	51,447
TOTAL FUNDS CARRIED FORWARD		<u><u>94,165</u></u>	<u><u>75,655</u></u>

The notes form part of these financial statements

FIRSTBORN COMMUNITY CHURCH

BALANCE SHEET 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	204,722	203,768
CURRENT ASSETS			
Debtors: amounts falling due within one year	8	1,427	204
Cash at bank	9	60,998	58,968
		<u>62,425</u>	<u>59,172</u>
CREDITORS			
Amounts falling due within one year	10	(21,880)	(21,530)
NET CURRENT ASSETS		<u>40,545</u>	<u>37,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		245,267	241,410
CREDITORS			
Amounts falling due after more than one year	11	(151,102)	(165,755)
NET ASSETS		<u>94,165</u>	<u>75,655</u>
FUNDS	13		
Unrestricted funds		94,165	75,655
TOTAL FUNDS		<u>94,165</u>	<u>75,655</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2025 and were signed on its behalf by:

RG Salmon - Trustee

The notes form part of these financial statements

FIRSTBORN COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 of 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 headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRSTBORN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Insurance Claim	-	3,353
Sundry receipts	-	14
	<u>-</u>	<u>3,367</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>503</u>	<u>90</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Rates and water	358	255
Insurance	1,086	1,028
Light and heat	8,795	3,426
Telephone/Broadband	893	893
Postage and stationery	198	131
Sundries/DBS Checks	-	211
Books	319	180
Flowers	-	85
Subscription	-	188
Gifts/Donations	550	525
Youth Expenses	375	250
Sundries	-	37
Training	850	-
Health & Safety signs	501	-
Support costs	850	8,940
	<u>14,775</u>	<u>16,149</u>

Investment management costs

	2025	2024
	£	£
Skip Hire	240	1,440
Property repairs	<u>2,228</u>	<u>4,500</u>
	<u>2,468</u>	<u>5,940</u>

Aggregate amounts

	<u>25,244</u>	<u>22,089</u>
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FIRSTBORN COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	42,190
Other trading activities	3,367
Investment income	90
	<hr/>
Total	45,647
	<hr/>
EXPENDITURE ON	
Raising funds	22,089
Other	(650)
	<hr/>
Total	21,439
	<hr/>
NET INCOME	24,208
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	51,447
	<hr/>
TOTAL FUNDS CARRIED FORWARD	75,655
	<hr/> <hr/>

FIRSTBORN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	200,000	3,366	1,075	204,441
Additions	-	1,728	-	1,728
	<u>200,000</u>	<u>5,094</u>	<u>1,075</u>	<u>206,169</u>
At 31 March 2025	200,000	5,094	1,075	206,169
DEPRECIATION				
At 1 April 2024	-	673	-	573
Charge for year	-	667	107	774
	<u>-</u>	<u>1,340</u>	<u>107</u>	<u>1,447</u>
At 31 March 2025	-	1,340	107	1,447
NET BOOK VALUE				
At 31 March 2025	<u>200,000</u>	<u>3,754</u>	<u>968</u>	<u>204,722</u>
At 31 March 2024	<u>200,000</u>	<u>2,693</u>	<u>1,075</u>	<u>203,768</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Youth Bank Account	<u>1,427</u>	<u>204</u>

9. CASH AT BANK

	2025 Total funds £	2024 Total funds £
Bank account no. 1	4,034	3,184
Bank account no. 2	251	-
Bank deposit account	13,806	13,250
PCU Deposit Account	<u>42,907</u>	<u>42,534</u>
Total	<u>60,998</u>	<u>58,968</u>

FIRSTBORN COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Bank loans and overdrafts (see note 12)	20,880	20,880
	Accrued expenses	1,000	650
		<u>21,880</u>	<u>21,530</u>
11.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
		2025	2024
		£	£
	Bank loans (see note 12)	95,846	110,499
	Accruals and deferred income	55,256	55,256
		<u>151,102</u>	<u>165,755</u>
12.	LOANS		
	An analysis of the maturity of loans is given below:		
		2025	2024
		£	£
	Amounts falling due within one year on demand:		
	Bank loans	<u>20,880</u>	<u>20,880</u>
	Amounts falling due in more than five years:		
	Repayable otherwise than by instalments:		
	Pentecostal Credit Union Loan	<u>95,846</u>	<u>110,499</u>
13.	MOVEMENT IN FUNDS		
		Net	
		movement	At
	At 1.4.24	in funds	31.3.25
	£	£	£
	Unrestricted funds		
	General fund	18,510	94,165
		<u>18,510</u>	<u>94,165</u>
	TOTAL FUNDS	<u>75,655</u>	<u>94,165</u>

FIRSTBORN COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,401	(46,683)	42,718
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>89,401</u>	<u>(46,683)</u>	<u>42,718</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

FIRSTBORN COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,754	(25,244)	18,510
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,754</u>	<u>(25,244)</u>	<u>18,510</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	51,447	24,208	75,655
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,447</u>	<u>24,208</u>	<u>75,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,647	(21,439)	24,208
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,647</u>	<u>(21,439)</u>	<u>24,208</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	51,447	42,718	94,165
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,447</u>	<u>42,718</u>	<u>94,165</u>

FIRSTBORN COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	35,594	36,264
Gift aid	7,357	5,926
Grants	300	-
	<hr/> 43,251	<hr/> 42,190
Other trading activities		
Insurance Claim	-	3,353
Sundry receipts	-	14
	<hr/> -	<hr/> 3,367
Investment income		
Deposit account interest	503	90
	<hr/>	<hr/>
Total incoming resources	43,754	45,647
EXPENDITURE		
Raising donations and legacies		
Rates and water	358	255
Insurance	1,086	1,028
Light and heat	8,795	3,426
Telephone/Broadband	893	893
Postage and stationery	198	131
Sundries/DBS Checks	-	211
Books	319	180
Flowers	-	85
Subscription	-	188
Gifts/Donations	550	525
Youth Expenses	375	250
Sundries	-	37
Training	850	-
Health & Safety signs	501	-
	<hr/> 13,925	<hr/> 7,209
Investment management costs		
Skip Hire	240	1,440
Property repairs	2,228	4,500
	<hr/> 2,468	<hr/> 5,940

This page does not form part of the statutory financial statements

FIRSTBORN COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
Support costs		
Human resources		
Bank interest	6,227	-
Mortgage Interest	-	6,967
	<u>6,227</u>	<u>6,967</u>
Other		
Plant and machinery	667	673
Fixtures and fittings	107	-
	<u>774</u>	<u>673</u>
Governance costs		
Accountancy fees	1,000	650
Professional fees	850	-
	<u>1,850</u>	<u>650</u>
Total resources expended	<u>25,244</u>	<u>21,439</u>
Net income	<u>18,510</u>	<u>24,208</u>

This page does not form part of the statutory financial statements