

THE CHURCH OF THE FIRSTBORN TRUST

England & Wales · Charity number 268857

Details

Other names THE CHURCH OF THE FIRST BORN TRUST

Status Registered

Legal form Other

Registered 1975-02-20

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

Contact

Address 3 Cowbridge Road
Harrow
HA3 9QA

Phone 07506271089

Email admin@thechurchofthefirstborn.org.uk

Activities

Objects: THE FURTHERANCE OF THE CHRISTIAN FAITH THROUGH THE SPREAD OF THE GOSPEL OF JESUS CHRIST THROUGHOUT THE WORLD.

Activities: Religious activities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT THE WORLD
- Birmingham City
- Brent
- City Of Westminster
- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,060	£48,897	-	-
2024-03-31	£35,953	£76,059	-	-
2023-03-31	£30,148	£34,962	-	-
2022-03-31	£40,305	£21,868	-	-
2021-03-31	£13,042	£15,911	-	-

Trustees

Name	Role	Appointed
DAVID MONTAGUE	Chair	
Caroline Stephens		2025-11-01
DIONNE MCLEAN		2016-10-08
Joan Wilks		2024-03-16
MR A JOHNSON		
MRS L JOHNSON		
Vanroy MARTINEAU		
Zoe Natasha Harris		2024-03-16

THE CHURCH OF THE FIRSTBORN TRUST

England & Wales - Charity number 268857

Accounts



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
The Church of the First Born

On accounts for the year ended

31 March 2025

Charity no (if any)

268857

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

30 January 2026

Name:

Bernard Redhouse

Relevant professional qualification(s) or body (if any):

Address:

164a Kenton Road

Harrow HA3 8BL

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Church of the First Born**

Redhouse and Associates Business Services Ltd
164a Kenton Road
Kenton
Harrow
Middlesex
HA3 8BL

The Church of the First Born

**Contents of the Financial Statements
for the year ended 31 March 2025**

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8

The Church of the First Born
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).

OBJECTIVES AND ACTIVITIES

Objects of the society, principal activities and organisation

The Charitable Trust is constituted by the Trust Deed, and its objects are to further the Christian faith through the spread of the Gospel of Jesus Christ throughout the world.

Public benefit

The Church benefits the public by providing prayer halls and services for individuals to pray.

ACHIEVEMENTS AND PERFORMANCE

Development, activities and achievements this year

The trust has continued to benefit this year from donations received. This has enabled the trust to continue supporting services and providing prayer halls for services.

FINANCIAL REVIEW

Financial review

The trust continues to manage its resources prudently, and to make payments in accordance with the trust deed, and within its own financial resources.

Reserves

The trust's reserves policy is such that the funds held are sufficient to continue running services and education costs for at least one year.

FUTURE DEVELOPMENTS

The trust will continue to hold services and provide buildings for services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk review

The trustees regularly review the major risks which the charity is exposed at its regular meetings. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

268857

Principal address

3 Cowbridge Road
Harrow
HA3 9QA

Trustees

L Johnson
A Johnson
V Martineau
D Montague
B Williams
D McLean

The Church of the First Born
Report of the Trustees
for the year ended 31 March 2025

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



D McLean

Signed on 28 January 2026 @ 08:19

.....
D McLean - Trustee

The Church of the First Born

**Statement of Financial Activities
for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		39,060	-	39,060	35,953
EXPENDITURE ON					
Charitable activities					
Charitable activities		48,897	-	48,897	76,059
NET INCOME/(EXPENDITURE)		(9,837)	-	(9,837)	(40,106)
RECONCILIATION OF FUNDS					
Total funds brought forward		153,366	-	153,366	193,472
TOTAL FUNDS CARRIED FORWARD		143,529	-	143,529	153,366

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward - 968/1	153,366	-	153,366
Carried forward	138,701	14,665	153,366
Difference	(14,665)	14,665	-

Post to relevant accounts (see UCHA chart of accounts for further details)

The Church of the First Born

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	107,000	-	107,000	107,000
CURRENT ASSETS					
Cash at bank		38,029	-	38,029	47,866
CREDITORS					
Amounts falling due within one year	5	(1,500)	-	(1,500)	(1,500)
		36,529	-	36,529	46,366
NET CURRENT ASSETS					
		143,529	-	143,529	153,366
TOTAL ASSETS LESS CURRENT LIABILITIES					
		143,529	-	143,529	153,366
NET ASSETS					
		143,529	-	143,529	153,366
FUNDS					
Unrestricted funds	6			143,529	138,701
Restricted funds				-	14,665
				143,529	153,366
TOTAL FUNDS				143,529	153,366

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



D McLean

Signed on 28 January 2026 @ 08:19

.....
D McLean - Trustee

The Church of the First Born

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.

2. 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.

The Church of the First Born

Notes to the Financial Statements - continued
for the year ended 31 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,953	-	35,953
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable activities	76,059	-	76,059
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(40,106)	-	(40,106)
 RECONCILIATION OF FUNDS			
Total funds brought forward	178,807	14,665	193,472
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>138,701</u>	<u>14,665</u>	<u>153,366</u>
 4. TANGIBLE FIXED ASSETS			
			Freehold property £
COST			
At 1 April 2024 and 31 March 2025			107,000
			<hr/>
NET BOOK VALUE			
At 31 March 2025			107,000
			<hr/>
At 31 March 2024			107,000
			<hr/>
 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Other creditors		1,500	1,500
		<hr/>	<hr/>
 6. MOVEMENT IN FUNDS			
	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
Unrestricted funds			
General fund	153,366	(9,837)	143,529
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>153,366</u>	<u>(9,837)</u>	<u>143,529</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

6. 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	39,060	(48,897)	(9,837)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,060</u>	<u>(48,897)</u>	<u>(9,837)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	178,807	(40,106)	138,701
Restricted funds			
Restricted fund	14,665	-	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193,472</u>	<u>(40,106)</u>	<u>153,366</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,953	(76,059)	(40,106)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,953</u>	<u>(76,059)</u>	<u>(40,106)</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	178,807	(49,943)	128,864
Restricted funds			
Restricted fund	14,665	-	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193,472</u>	<u>(49,943)</u>	<u>143,529</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

6. 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	75,013	(124,956)	(49,943)
TOTAL FUNDS	<u>75,013</u>	<u>(124,956)</u>	<u>(49,943)</u>

7. RELATED PARTY DISCLOSURES

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

THE CHURCH OF THE FIRSTBORN TRUST

England & Wales - Charity number 268857

Accounts



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The Church of the First Born

**On accounts for the year
ended**

31 March 2024

**Charity no
(if any)**

268857

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2024**.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

22 Dec 2024

Name:

Bernard Redhouse

**Relevant professional
qualification(s) or body
(if any):**

Address:

164a Kenton Road

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
The Church of the First Born**

Redhouse & Associates
Business Services Ltd
164a Kenton Road Harrow
Middx HA3 8BL

The Church of the First Born

Contents of the Financial Statements for the year ended 31 March 2024

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8

The Church of the First Born
Report of the Trustees
for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objects of the society, principal activities and organisation

The Charitable Trust is constituted by the Trust Deed, and its objects are to further the Christian faith through the spread of the Gospel of Jesus Christ throughout the world.

Public benefit

The Church benefits the public by providing prayer halls and services for individuals to pray.

ACHIEVEMENT AND PERFORMANCE

Development, activities and achievements this year

The trust has continued to benefit this year from donations received. This has enabled the trust to continue supporting services and providing prayer halls for services.

FINANCIAL REVIEW

Financial review

The trust continues to manage its resources prudently, and to make payments in accordance with the trust deed, and within its own financial resources.

Reserves

The trust's reserves policy is such that the funds held are sufficient to continue running services and education costs for at least one year.

FUTURE DEVELOPMENTS

The trust will continue to hold services and provide buildings for services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk review

The trustees regularly review the major risks which the charity is exposed at its regular meetings. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

268857

Principal address

3 Cowbridge Road
Harrow
HA3 9QA

The Church of the First Born
Report of the Trustees
for the year ended 31 March 2024

Trustees

L Johnson
A Johnson
V Martineau
D Montague
B Williams
D McLean
L Hayden (resigned 31.3.2024)

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



D McLean

Signed on 01/12/24 @ 22:15

.....
D McLean - Trustee

The Church of the First Born

**Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,953	-	35,953	30,148
EXPENDITURE ON					
Charitable activities					
Charitable activities		76,059	-	76,059	34,962
NET INCOME/(EXPENDITURE)		(40,106)	-	(40,106)	(4,814)
RECONCILIATION OF FUNDS					
Total funds brought forward		178,807	14,665	193,472	198,286
TOTAL FUNDS CARRIED FORWARD		<u>138,701</u>	<u>14,665</u>	<u>153,366</u>	<u>193,472</u>

The notes form part of these financial statements

The Church of the First Born

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	4	107,000	-	107,000	107,000
CURRENT ASSETS					
Cash at bank		33,201	14,665	47,866	87,972
CREDITORS					
Amounts falling due within one year	5	(1,500)	-	(1,500)	(1,500)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		31,701	14,665	46,366	86,472
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		138,701	14,665	153,366	193,472
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		138,701	14,665	153,366	193,472
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
FUNDS					
	6			138,701	178,807
Unrestricted funds				14,665	14,665
Restricted funds				<hr/>	<hr/>
TOTAL FUNDS				153,366	193,472
				<hr/> <hr/>	<hr/> <hr/>

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



D McLean

Signed on 01/12/24 @ 22:15

.....
D McLean - Trustee

The Church of the First Born

Notes to the Financial Statements for the year ended 31 March 2024

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,148	-	30,148
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable activities	34,962	-	34,962
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(4,814)	-	(4,814)
 RECONCILIATION OF FUNDS			
Total funds brought forward	183,621	14,665	198,286
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>178,807</u>	<u>14,665</u>	<u>193,472</u>
 4. TANGIBLE FIXED ASSETS			Freehold property £
COST			
At 1 April 2023 and 31 March 2024			107,000
			<hr/>
NET BOOK VALUE			
At 31 March 2024			107,000
			<hr/>
At 31 March 2023			107,000
			<hr/>
 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024 £	2023 £
Other creditors		1,500	1,500
		<hr/>	<hr/>
 6. MOVEMENT IN FUNDS		Net movement in funds £	At 31.3.24 £
Unrestricted funds	At 1.4.23 £		
General fund	178,807	(40,106)	138,701
Restricted funds			
Restricted fund	14,665	-	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193,472</u>	<u>(40,106)</u>	<u>153,366</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

6. 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	35,953	(76,059)	(40,106)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,953</u>	<u>(76,059)</u>	<u>(40,106)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	183,621	(4,814)	178,807
Restricted funds			
Restricted fund	14,665	-	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,286</u>	<u>(4,814)</u>	<u>193,472</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,148	(34,962)	(4,814)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,148</u>	<u>(34,962)</u>	<u>(4,814)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	183,621	(44,920)	138,701
Restricted funds			
Restricted fund	14,665	-	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,286</u>	<u>(44,920)</u>	<u>153,366</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

6. 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	66,101	(111,021)	(44,920)
	_____	_____	_____
TOTAL FUNDS	<u>66,101</u>	<u>(111,021)</u>	<u>(44,920)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

THE CHURCH OF THE FIRSTBORN TRUST

England & Wales - Charity number 268857

Accounts

REGISTERED CHARITY NUMBER: 268857

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
The Church of the First Born**

Redhouse & Associates
Business Services Ltd
164a Kenton Road
Harrow Middx HA3 8BL

The Church of the First Born

**Contents of the Financial Statements
for the year ended 31 March 2023**

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8

The Church of the First Born
Report of the Trustees
for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objects of the society, principal activities and organisation

The Charitable Trust is constituted by the Trust Deed, and its objects are to further the Christian faith through the spread of the Gospel of Jesus Christ throughout the world.

Public benefit

The Church benefits the public by providing prayer halls and services for individuals to pray.

ACHIEVEMENT AND PERFORMANCE

Development, activities and achievements this year

The trust has continued to benefit this year from donations received. This has enabled the trust to continue supporting services and providing prayer halls for services.

FINANCIAL REVIEW

Financial review

The trust continues to manage its resources prudently, and to make payments in accordance with the trust deed, and within its own financial resources.

Reserves

The trust's reserves policy is such that the funds held are sufficient to continue running services and education costs for at least one year.

FUTURE DEVELOPMENTS

The trust will continue to hold services and provide buildings for services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk review

The trustees regularly review the major risks which the charity is exposed at its regular meetings. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

268857

Principal address

3 Cowbridge Road
Harrow
HA3 9QA

The Church of the First Born

**Report of the Trustees
for the year ended 31 March 2023**

Trustees

L Johnson
A Johnson
V Martineau
D Montague
B Williams
D McLean
L Hayden

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



D McLean

Signed on 09/11/23 @ 21:01

.....
D McLean - Trustee

The Church of the First Born

**Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,148	-	30,148	40,305
EXPENDITURE ON					
Charitable activities					
Charitable activities		34,962	-	34,962	21,868
NET INCOME/(EXPENDITURE)		(4,814)	-	(4,814)	18,437
RECONCILIATION OF FUNDS					
Total funds brought forward		183,621	14,665	198,286	179,849
TOTAL FUNDS CARRIED FORWARD		<u>178,807</u>	<u>14,665</u>	<u>193,472</u>	<u>198,286</u>

The notes form part of these financial statements

The Church of the First Born

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	4	107,000	-	107,000	107,000
CURRENT ASSETS					
Cash at bank		73,307	14,665	87,972	92,786
CREDITORS					
Amounts falling due within one year	5	(1,500)	-	(1,500)	(1,500)
NET CURRENT ASSETS		71,807	14,665	86,472	91,286
TOTAL ASSETS LESS CURRENT LIABILITIES		178,807	14,665	193,472	198,286
NET ASSETS		178,807	14,665	193,472	198,286
FUNDS					
Unrestricted funds	6			178,807	183,621
Restricted funds				14,665	14,665
TOTAL FUNDS				193,472	198,286

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



D McLean

Signed on 09/11/23 @ 21:01

.....
D McLean - Trustee

The notes form part of these financial statements

The Church of the First Born

Notes to the Financial Statements for the year ended 31 March 2023

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,305	-	40,305
EXPENDITURE ON			
Charitable activities			
Charitable activities	21,868	-	21,868
NET INCOME	18,437	-	18,437
RECONCILIATION OF FUNDS			
Total funds brought forward	165,184	14,665	179,849
TOTAL FUNDS CARRIED FORWARD	<u>183,621</u>	<u>14,665</u>	<u>198,286</u>
4. TANGIBLE FIXED ASSETS			
			Freehold property £
COST			
At 1 April 2022 and 31 March 2023			<u>107,000</u>
NET BOOK VALUE			
At 31 March 2023			<u>107,000</u>
At 31 March 2022			<u>107,000</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2023	2022	
	£	£	
Other creditors	<u>1,500</u>	<u>1,500</u>	
6. MOVEMENT IN FUNDS			
	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	183,621	(4,814)	178,807
Restricted funds			
Restricted fund	14,665	-	14,665
TOTAL FUNDS	<u>198,286</u>	<u>(4,814)</u>	<u>193,472</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. 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	30,148	(34,962)	(4,814)
TOTAL FUNDS	<u>30,148</u>	<u>(34,962)</u>	<u>(4,814)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	165,184	18,437	183,621
Restricted funds			
Restricted fund	14,665	-	14,665
TOTAL FUNDS	<u>179,849</u>	<u>18,437</u>	<u>198,286</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,305	(21,868)	18,437
TOTAL FUNDS	<u>40,305</u>	<u>(21,868)</u>	<u>18,437</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	165,184	13,623	178,807
Restricted funds			
Restricted fund	14,665	-	14,665
TOTAL FUNDS	<u>179,849</u>	<u>13,623</u>	<u>193,472</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. 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	70,453	(56,830)	13,623
TOTAL FUNDS	<u>70,453</u>	<u>(56,830)</u>	<u>13,623</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.


THE CHURCH OF THE FIRSTBORN, ENGLAND
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

ACCOUNTANT'S REPORT

In accordance with instructions given to us, we have prepared, without carrying out an audit, the attached Income and Expenditure Account from the accounting records of The Church of The Firstborn, England and from information and explanations supplied to us.


REDHOUSE AND ASSOCIATES BUSINESS
SERVICES LIMITED
164A Kenton Road
Kenton, Harrow
Middlesex
HA3 8BL

Date :

 *RH Redhouse*
Signed on 10/11/23 @ 13:08

CLIENT APPROVAL CERTIFICATE

We approve the attached Income and Expenditure Account and confirm that we have made available all relevant records and information for their preparation.

 *D Montague*
Signed on 09/11/23 @ 19:38

.....
D Montague - Chairman

Date :

 *D McLean*
Signed on 09/11/23 @ 21:01

.....
D McLean - Treasurer

Date :

THE CHURCH OF THE FIRSTBORN TRUST

England & Wales - Charity number 268857

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
The Church of the First Born**

Redhouse & Associates
Business Services Ltd
164a Kenton Road
Harrow Middx HA3 8BL

The Church of the First Born

**Contents of the Financial Statements
for the year ended 31 March 2022**

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8

The Church of the First Born

Report of the Trustees for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

OBJECTIVES AND ACTIVITIES

Objects of the society, principal activities and organisation

The Charitable Trust is constituted by the Trust Deed, and its objects are to further the Christian faith through the spread of the Gospel of Jesus Christ throughout the world.

Public benefit

The Church benefits the public by providing prayer halls and services for individuals to pray.

ACHIEVEMENT AND PERFORMANCE

Development, activities and achievements this year

The trust has continued to benefit this year from donations received. This has enabled the trust to continue supporting services and providing prayer halls for services.

FINANCIAL REVIEW

Financial review

The trust continues to manage its resources prudently, and to make payments in accordance with the trust deed, and within its own financial resources.

Reserves

The trust's reserves policy is such that the funds held are sufficient to continue running services and education costs for at least one year.

FUTURE DEVELOPMENTS

The trust will continue to hold services and provide buildings for services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk review

The trustees regularly review the major risks which the charity is exposed at its regular meetings. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

268857

Principal address

3 Cowbridge Road
Harrow
HA3 9QA

The Church of the First Born

**Report of the Trustees
for the year ended 31 March 2022**

Trustees

L Johnson
A Johnson
V Martineau
D Montague
B Williams
D McLean
L Hayden

Approved by order of the board of trustees on 28-11-22 and signed on its behalf by:



.....
D McLean - Trustee



The Church of the First Born

**Statement of Financial Activities
for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,305	-	40,305	13,042
		<u>40,305</u>	<u>-</u>	<u>40,305</u>	<u>13,042</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		21,868	-	21,868	15,910
NET INCOME/(EXPENDITURE)		18,437	-	18,437	(2,868)
		<u>18,437</u>	<u>-</u>	<u>18,437</u>	<u>(2,868)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		165,184	14,665	179,849	182,717
		<u>165,184</u>	<u>14,665</u>	<u>179,849</u>	<u>182,717</u>
TOTAL FUNDS CARRIED FORWARD		<u>183,621</u>	<u>14,665</u>	<u>198,286</u>	<u>179,849</u>

The notes form part of these financial statements


The Church of the First Born

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	4	107,000	-	107,000	107,000
CURRENT ASSETS					
Cash at bank		78,121	14,665	92,786	74,349
CREDITORS					
Amounts falling due within one year	5	(1,500)	-	(1,500)	(1,500)
NET CURRENT ASSETS		<u>76,621</u>	<u>14,665</u>	<u>91,286</u>	<u>72,849</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		183,621	14,665	198,286	179,849
NET ASSETS		<u>183,621</u>	<u>14,665</u>	<u>198,286</u>	<u>179,849</u>
FUNDS	6				
Unrestricted funds				183,621	165,184
Restricted funds				14,665	14,665
TOTAL FUNDS				<u>198,286</u>	<u>179,849</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.11.22 and were signed on its behalf by:


.....
D McLean - Trustee



The notes form part of these financial statements

The Church of the First Born

Notes to the Financial Statements for the year ended 31 March 2022

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,114	928	13,042
EXPENDITURE ON			
Charitable activities			
Charitable activities	15,910	-	15,910
NET INCOME/(EXPENDITURE)	(3,796)	928	(2,868)
RECONCILIATION OF FUNDS			
Total funds brought forward	168,980	13,737	182,717
TOTAL FUNDS CARRIED FORWARD	165,184	14,665	179,849
4. TANGIBLE FIXED ASSETS			Freehold property £
COST			
At 1 April 2021 and 31 March 2022			107,000
NET BOOK VALUE			
At 31 March 2022			107,000
At 31 March 2021			107,000
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022 £	2021 £
Other creditors		1,500	1,500
6. MOVEMENT IN FUNDS		Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	165,184	18,437	183,621
Restricted funds			
Restricted fund	14,665	-	14,665
TOTAL FUNDS	179,849	18,437	198,286

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

6. 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	40,305	(21,868)	18,437
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>40,305</u>	<u>(21,868)</u>	<u>18,437</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	168,980	(3,796)	165,184
Restricted funds			
Restricted fund	13,737	928	14,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,717</u>	<u>(2,868)</u>	<u>179,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,114	(15,910)	(3,796)
Restricted funds			
Restricted fund	928	-	928
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,042</u>	<u>(15,910)</u>	<u>(2,868)</u>

The Church of the First Born

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

6. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	168,980	14,641	183,621
Restricted funds			
Restricted fund	13,737	928	14,665
TOTAL FUNDS	<u>182,717</u>	<u>15,569</u>	<u>198,286</u>

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	52,419	(37,778)	14,641
Restricted funds			
Restricted fund	928	-	928
TOTAL FUNDS	<u>53,347</u>	<u>(37,778)</u>	<u>15,569</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.