

# THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

England & Wales · Charity number 1050593

## Details

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**Other names** THE FIRST BORN CHURCH OF THE LIVING GOD

**Status** Registered

**Legal form** Trust

**Registered** 1995-11-10

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

## Contact

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**Address** 455 Dudley Road  
Birmingham  
B18 4HE

**Phone** 0121 558 7548

## Activities

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**Objects:** THE PROPAGATION OF THE CHRISTIAN GOSPEL ACCORDING TO THE DOCTRINE AND TEACHING OF THE FIRST BORN CHURCH OF THE LIVING GOD AND TO ENHANCE THE WORK AND ACTIVITIES OF THE ADHERENCE OF THE CHURCH IN THEIR RELIGIOUS ACTIVITIES IN SO FAR AS THE SAID OBJECT IS CHARITABLE TO THE LAW OF ENGLAND

**Activities:** religious - church - place of worship

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Sandwell

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,213	£94,903	-	-
2024-03-31	£89,992	£127,759	-	-
2023-03-31	£88,121	£61,160	-	-
2022-03-31	£68,651	£58,575	-	-
2021-03-31	£64,077	£20,694	-	-

## Trustees

Name	Role	Appointed
BISHOP NORMAN ANDREW COMRIE		
BISHOP STANFORD FAIRIN		
PASTOR ELAINE RANKIN		2026-01-01
REV FAY MORGAN		
Rev EDITH BEDFORD		2026-01-01

**THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

England & Wales - Charity number 1050593

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# Accounts

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INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CHARITY NUMBER: 1050593

REPORT AND ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

REPORT AND ACCOUNTS -31 MARCH 2025

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## INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

### TRUSTEE REPORT AND ACCOUNTS

#### FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their third Annual Report and the independent examined accounts of the International First Born Church of The Living God for the year ended 31 March 2025  
The accounts are set out on pages 4 to 8

#### **Background and Principal Activities**

International First Born Church of the Living God has been operating for a number of years but only achieved a charity status on 14 September 1995.

The Church's principal activities are those of the propagation of the christian gospel according to the doctrine and teaching of the International First Born Church Of The Living God ,enhancing the work and activities in so far as the said object is charitable to the law of England

The Trustees who served the Church during the period were:

Bishop Stanford Fairin

(Rev.) Adassa Clarke

(Rev.) Monica Stuart

(Rev.) Norman Comrie

(Rev.) Lurline Morgan

#### **Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the Income and Expenditure for that period .In preparing the accounts,the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with charity law.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEE REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

**Independent Examiner**

The trustees recommend that Yevs & Co remain in office until further notice.

The above report was approved by the Trustees on .....<sup>19<sup>th</sup></sup> March 2026  
and was signed on its behalf by:

.....*M. Comrie*..... Maxine Comrie---Secretary/Treasurer.

.....*K Hunter*..... Kathleen Hunter.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF  
INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

I report on the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 9

**Respectives Responsibilities of the Trustees and Auditors:**

As described on pages 1 and 2, the Church Trustees are responsible for the preparation of the financial statements. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Opinion**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

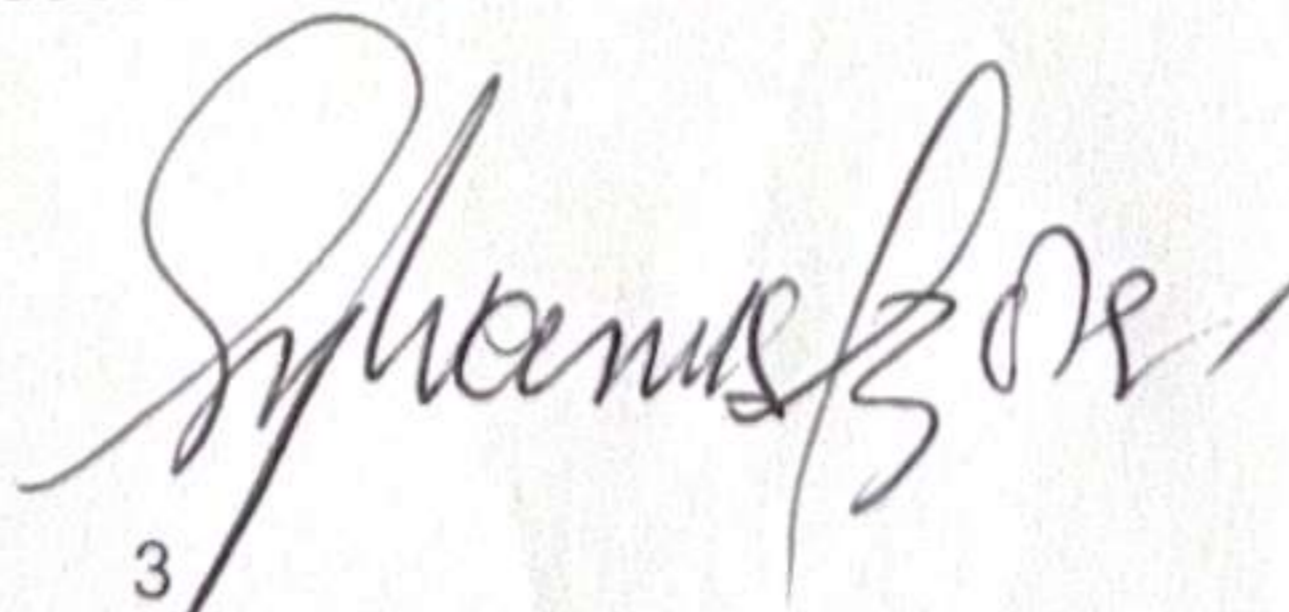
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.
- 2) have not been met: or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yevs & Co  
Accountants

19/3 / ..... 2026



Smethwick,

B66 4PH

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
	Notes	£	£
Income			
Donations & Offerings		98,311	89,992.00
Other Income		25,902	
		<u>124,213</u>	<u>89,992.00</u>
Overheads			
Administrative Expenses		-94,903	-127,759.00
Operating (Deficit)/Surplus		29,310	-37,767.00
Bank interest received		187	150.00
Net (Deficit)/Surplus for the year		29,497	-37,617.00

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	4	175,002	176,072
<b>Current Assets</b>			
Cash at bank & in hand.		165,018	140,699
Debtor		7,200	
		172,218	
<u>Creditors: Amount falling due within</u>			
one year.	6	950	950
Net Current Assets(Liabilities)		171,268	139,749
Total Assets less current liabilities		346,270	315,821
<u>Creditors: Amount falling due</u>			
after one year			
Net Assets		346,270	315,821
<b>Financed by :</b>			
Accumulated Funds	5	346,270	315,821

The accounts have been prepared in accordance with the special provisions of the Charity Act 1993.

The accounts were approved by the Board of Trustees on 19<sup>th</sup> March, 2026 and were signed on its behalf by:

Maxine Comrie( Treasurer/Secretary ).....*M. Comrie*.....

Bishop S. Fairin( Trustee ).....*S. Fairin*.....

Rev. Adassa Clarke( Trustee ).....*A. Clarke*.....

The notes on pages 9 --- 10 form an integral part of the accounts

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

BIRMINGHAM BRANCH  
INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
<b>Income</b>				74,118.00
Collection ,Offering & Donation	79,309.00			0.00
Other Income	25,902.00			74,118.00
		105211.00		
<b>Expenditure</b>				
Food	0		1345	
Telephone	1021		870	
Rent,Rates & Water	3445		5161	
Light & Heat	38774		29478	
Motor & Travelling Expenses	3161		2899	
Printing,Postage & Stationery	150		370	
Repairs & Maintenance	4347		46570	
Motor insurance	2452		847	
Building repairs	9000		0	
Building insurance	2185		2134	
Bank charges & interest	396		380	
Professional charges	950		950	
Donation ( Love Offering)	1300		2500	
Laundry & cleaning	978		749	
General expenses	1649		871	
Health Cost	0		270	
Subscription	1854		2200	
Media & Music	2321		5000	
Minister Fees	0		90	
Depreciation	3981		7918	
	77964.00		110602.00	
		77964.00		110602.00
<b>Net Surplus/(Deficit) for the year</b>		27247.00		-36484.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

LONDON BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	£		£
	2025	2024	
	£	£	
<b>Income</b>			
Collection ,Offering & Donation	19002.00		15874.00
Interest received	187.00		150.00
	<u>19189.00</u>		<u>16024.00</u>
 <b>Expenditure</b>			
Water rates & rent	7155	5623	
Motoring and Travelling expense	307	275	
Food and Funeral expenses	100	0	
Donation ( Love Offering)	1100	0	
Building Project Fund	6270	6270	
Media Cost	400	0	
Sundry expense	1500	2389	
Convention Expense	100	2600	
Bank charges	7	0	
	16,939.00	17,157.00	
	<u>16939.00</u>		<u>17157.00</u>
Net Surplus /(Deficit )for the year	2250.00		-1133.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS  
FOR THE ENDED 31 MARCH,2025

1 **Accounting Policies**

a) **Basis of Accounting**

The accounts of the Church are prepared under the historical cost convention and are in accordance with applicable accounting standards.

The trustees consider that an income and expenditure account is the most appropriate form for reporting its operations, and it has been made to enable the accounts to show a true and fair view.

b) **Basis of Consolidation**

The consolidation accounts incorporate the accounts of the following branches

Birmingham Branch(Main Account)  
London Branch

The accounts of each of the above branch of the Church are also presented, set out on pages 6 to 8

c) **Fixed Assets and Depreciation**

Depreciation is provided at the straight line method using this annual rates

Furniture and Fittings.....15%(Straight line method)  
Motor vehicle.....25%( Straight line method)

d) **Cash Flow Statement**

The Church organisation has taken advantage of the exemptions in financial reporting standard 1 from the requirement to produce a cash flow statement on the grounds that it is a small organisation.

2 **Taxation**

There are no UK Corporation Tax Liability as the Church has a Charitable status.

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS

3 FOR THE ENDED 31 MARCH, 2025

(Continued)	2025	2024
	£	£
<b>Management &amp; Administration of the Charity</b>		
Rent, Rates and Water	10600	10784
Lighting and Heating	38774	29478
Motoring and Travelling Expenses	3468	3174
Printing and Stationery	150	370
Repairs and Maintenance	4347	46570
Building Project	6270	6270
Telephone & Postage	1021	870
Donations (Love Offering)	2400	2500
Building repairs	9000	0
Foods, Funeral & Flower Cost	100	1345
Motor Insurance	2452	847
Professional Charges	950	950
Health Cost	0	270
Laundry and Cleaning	978	749
Building Insurance	2185	2134
Bank Charges & Interest	403	380
General expenses	3149	3260
Subscription	1854	2200
Media & Music	2321	5000
Minister Fee	0	90
Media Cost	400	0
Convention Expense	100	2600
Depreciation	3981	7918
	<b>94903</b>	<b>127759</b>

**4 TANGIBLE FIXED ASSETS**

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
<u>COST</u>	£	£	£	£
At 01/04/24	175,000	52,783	32,853	<u>260,636</u>
Additions	0	2,911	0	2,911
At 31/03/25	<b>175,000</b>	<b>55,694</b>	<b>32,853</b>	<b><u>263,547</u></b>
<b>DEPRECIATION</b>				
At 01/04/24	0	51,712	32,852	<u>84,564</u>
Charge for the yea	-	3,981	0	3,981
At 31/03/25	0	55,693	32,852	<u>88,545</u>
<b>NET BOOK VALUE</b>				
At 01/04/24	<u>175,000</u>	<u>1,071</u>	<u>1</u>	<u>176,072</u>
At 31/03/25	<u>175,000</u>	<u>1</u>	<u>1</u>	<u>175,002</u>

**5 FUNDS/ACCUMULATED RESERVES**

	31/03/2025	31/03/2024
Opening Bal b/fwd--01/04/24	315,821	351,456
Prior year Adjustments	952	1982
Surplus/(Deficit)	29,497	-37,617
Closing Bal c/fwd--31/03/2025	346,270	315,821

**6 CREDITORS:AMOUNT FALLING DUE WITHIN ONE YEAR**

	31/03/2025	31/03/2024
Trade creditors	950	950
	<b>950</b>	<b>950</b>

**THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

England & Wales - Charity number 1050593

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# Accounts

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**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**REPORT AND ACCOUNTS TO MARCH 2024**  
**CHARITY NUMBER: 1050593**

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2. STATEMENT OF CHANGES IN NET ASSETS

3. STATEMENT OF FINANCIAL ACTIVITY

4. STATEMENT OF FINANCIAL POSITION

5. STATEMENT OF FINANCIAL ACTIVITY

**REPORT AND ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

REPORT AND ACCOUNTS -31 MARCH 2024

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**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**TRUSTEE REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their third Annual Report and the audited accounts of the International First Born Church of The Living God for the year ended 31 March 2024  
The accounts are set out on pages 4 to 8

**Background and Principal Activities**

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The Church's principal activities are those of the propagation of the christian gospel according to the doctrine and teaching of the International First Born Church Of The Living God ,enhancing the work and activities in so far as the said object is charitable to the law of England

The Trustees who served the Church during the period were:

Bishop Stanford Fairin

(Rev.) Adassa Clarke

(Rev.) Monica Stuart

(Rev.) Norman Comrie

(Rev.) Lurline Morgan

**Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the Income and Expenditure for that period .In preparing the accounts,the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

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TRUSTEE REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

**Independent Examiner**

The trustees recommend that Yevs & Co remain in office until further notice.

The above report was approved by the Trustees on ...30<sup>th</sup>... April 2025  
and was signed on its behalf by:

.....*M. Comrie*..... Maxine Comrie---Secretary/Treasurer.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

I report on the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 9

**Respectives Responsibilities of the Trustees and Auditors:**

As described on pages 1 and 2, the Church Trustees are responsible for the preparation of the financial statements. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Opinion**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.
- 2) have not been met: or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yevs & Co  
Accountants

28<sup>th</sup> April ..... 2025



Yevs House  
130 Cape hill  
Smethwick,

B66 4PH

..... 2025

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INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Income			
Donations & Offerings		89,992.00	88,121.00
		<u>89,992.00</u>	<u>88,121.00</u>
Overheads			
Administrative Expenses		-127,759.00	-61,160.00
Operating (Deficit)/Surplus		-37,767.00	26,961.00
Bank interest received		150.00	9.00
Net (Deficit)/Surplus for the year		-37,617.00	26,970.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed Assets</b>					
Tangible Assets	4		176,072		183,990
<b>Current Assets</b>					
Cash at bank & in hand.		140699		168416	
<b>Liabilities</b>					
<u>Creditors: Amount falling due within</u>					
one year.	6	950		950	
Net Current Assets(Liabilities)			139,749		167,466
Total Assets less current liabilities			315,821		351,456
<u>Creditors: Amount falling due</u>					
after one year					
Net Assets			315,821		351,456
<b>Financed by :</b>					
Accumulated Funds	5		315,821		351,456

The accounts have been prepared in accordance with the special provisions of the Charity Act 1993.

The accounts were approved by the Board of Trustees on 30<sup>th</sup> April, 2025 and were signed on its behalf by:

Maxine Comrie( Treasurer/Secretary ).....*M. Comrie*.....

Bishop S. Fairin( Trustee ).....*S. Fairin*.....

Rev. Adassa Clarke( Trustee ).....*A. Clarke*.....

The notes on pages 9 --- 10 form an integral part of the accounts

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

BIRMINGHAM BRANCH  
INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
<b>Income</b>				
Collection ,Offering & Donation		74,118.00		73,840.00
<b>Expenditure</b>				
Food	1345		230	
Telephone	870		1164	
Rent,Rates & Water	5161		1047	
Light & Heat	29478		19235	
Motor & Travelling Expenses	2899		2427	
Printing,Postage & Stationery	370		350	
Repairs & Maintenance	46570		927	
Motor insurance	847		1006	
Building repairs	0		1388	
Buiding insurance	2134		1890	
Bank charges & interest	380		373	
Professional charges	950		950	
Donation ( Love Offering)	2500		1070	
Laundry & cleaning	749		719	
General expenses	871		100	
Health Cost	270		567	
Subscription	2200		3763	
Media & Music	5000		0	
Minister Fees	90		0	
Depreciation	7918		7918	
	110602.00		45124.00	
		<u>110602.00</u>		<u>45124.00</u>
<b>Net Surplus/(Deficit) for the year</b>		<b>-36484.00</b>		<b>28716.00</b>

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

LONDON BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	£	£
	2024	2023
	£	£
<b>Income</b>		
Collection ,Offering & Donation	15874	14281
Interest received	150	9
	<u>16024</u>	<u>14290</u>
 <b>Expenditure</b>		
Water rates & rent	5623	4076
Motoring and Travelling expense	275	440
Food and Funeral expenses	0	1590
Donation ( Love Offering)	0	1080
Building Project Fund	6270	6270
Sundry expense	2389	2580
Convention Expense	2600	
	17,157.00	16,036.00
	<u>17157.00</u>	<u>16036.00</u>
Net Surplus /(Deficit )for the year	-1133.00	-1746.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS  
FOR THE ENDED 31 MARCH,2024

1 **Accounting Policies**

a) **Basis of Accounting**

The accounts of the Church are prepared under the historical cost convention and are in accordance with applicable accounting standards.

The trustees consider that an income and expenditure account is the most appropriate form for reporting its operations, and it has been made to enable the accounts to show a true and fair view.

b) **Basis of Consolidation**

The consolidation accounts incorporate the accounts of the following branches

Birmingham Branch(Main Account)  
London Branch

The accounts of each of the above branch of the Church are also presented, set out on pages 6 to 8

c) **Fixed Assets and Depreciation**

Depreciation is provided at the straight line method using this annual rates

Furniture and Fittings.....15%(Straight line method)  
Motor vehicle.....25%( Straight line method)

d) **Cash Flow Statement**

The Church organisation has taken advantage of the exemptions in financial reporting standard 1 from the requirement to produce a cash flow statement on the grounds that it is a small organisation.

2 **Taxation**

There are no UK Corporation Tax Liability as the Church has a Charitable status.

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS

3 FOR THE ENDED 31 MARCH, 2024

(Continued)

	2024	2023
	£	£
<b>Management &amp; Administration of the Charity</b>		
Rent, Rates and Water	10784	5123
Lighting and Heating	29478	19235
Motoring and Travelling Expenses	3174	2867
Printing and Stationery	370	350
Repairs and Maintenance	46570	927
Building Project	6270	6270
Telephone & Postage	870	1164
Donations (Love Offering)	2500	2150
Building repairs	0	1388
Foods, Funeral & Flower Cost	1345	1820
Motor Insurance	847	1006
Professional Charges	950	950
Health Cost	270	567
Laundry and Cleaning	749	719
Building Insurance	2134	1890
Bank Charges & Interest	380	373
General expenses	3260	2680
Subscription	2200	3763
Media & Music	5000	0
Minister Fee	90	0
Convention Expense	2600	0
Depreciation	7918	7918
	<b>127759</b>	<b>61160</b>

**4 TANGIBLE FIXED ASSETS**

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
	£	£	£	£
<b>COST</b>				
At 01/04/23	175,000	52,783	32,853	<u>260,636</u>
Additions	0		0	
At 31/03/24	<b>175,000</b>	<b>52,783</b>	<b>32,853</b>	<b><u>260,636</u></b>
<b>DEPRECIATION</b>				
At 01/04/23	0	43,794	32,852	<u>76,646</u>
Charge for the	-	7,918	0	7,918
At 31/03/24	0	51,712	32,852	<u>84,564</u>
<b>NET BOOK VALUE</b>				
At 01/04/23	<u>175,000</u>	<u>8,989</u>	<u>1</u>	<u>183,990</u>
At 31/03/24	<u>175,000</u>	<u>1,071</u>	<u>1</u>	<u>176,072</u>

**5 FUNDS/ACCUMULATED RESERVES**

	31/03/2024	31/03/2023
Opening Bal b/fwd--01/04/23	351,456	326,677
Prior year Adjustments	1982	-2,191
Surplus/(Deficit)	-37,617	26970
Closing Bal c/fwd--31/03/2024	315,821	351,456

**6 CREDITORS:AMOUNT FALLING DUE WITHIN ONE YEAR**

	31/03/2024	31/03/2023
Trade creditors	950	950
	<b>950</b>	<b>950</b>

**THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

England & Wales - Charity number 1050593

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# Accounts

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INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

REPORT AND ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

**CHARITY NUMBER: 1050593**

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

**REPORT AND ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**REPORT AND ACCOUNTS -31 MARCH 2023**

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**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**TRUSTEE REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their third Annual Report and the audited accounts of the International First Born Church of The Living God for the year ended 31 March 2023  
The accounts are set out on pages 4 to 8

**Background and Principal Activities**

International First Born Church of the Living God has been operating for a number of years but only achieved a charity status on 14 September 1995.

The Church's principal activities are those of the propagation of the christian gospel according to the doctrine and teaching of the International First Born Church Of The Living God ,enhancing the work and activities in so far as the said object is charitable to the law of England

The Trustees who served the Church during the period were:

Bishop Stanford Fairin

(Rev.) Adassa Clarke

(Rev.) Monica Stuart

(Rev.) Norman Comrie

(Rev.) Lurline Morgan

**Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the Income and Expenditure for that period .In preparing the accounts,the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with charity law.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEE REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

**Independent Examiner**

The trustees recommend that Yevs & Co remain in office until further notice.

The above report was approved by the Trustees on 17<sup>th</sup> May 2024  
and was signed on its behalf by:

M. Comrie..... Maxine Comrie---Secretary/Treasurer.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

I report on the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 9

**Respectives Responsibilities of the Trustees and Auditors:**

As described on pages 1 and 2, the Church Trustees are responsible for the preparation of the financial statements. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Opinion**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.
- 2) have not been met: or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yevs & Co  
Accountants

17<sup>th</sup> May 2024



Yevs House  
130 Cape hill  
Smethwick,

B66 4PH

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
 CONSOLIDATED INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Income			
Donations & Offerings		88,121.00	68,651.00
		<u>88,121.00</u>	<u>68,651.00</u>
Overheads			
Administrative Expenses		-61,160.00	-58,575.00
Operating (Deficit)/Surplus		26,961.00	10,076.00
Bank interest received		9.00	20.00
Net (Deficit)/Surplus for the year		26,970.00	10,096.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	4	183,990	183,808
<b>Current Assets</b>			
Cash at bank & in hand.		168,416	143,819
<b>Creditors: Amount falling due within one year.</b>	6	950	950
<b>Net Current Assets(Liabilities)</b>		167,466	142,869
<b>Total Assets less current liabilities</b>		351,456	326,677
<b>Creditors: Amount falling due after one year</b>			0
<b>Net Assets</b>		351,456	326,677
<b>Financed by :</b>			
Accumulated Funds	5	351,456	326,677

The accounts have been prepared in accordance with the special provisions of the Charity Act 1993.

The accounts were approved by the Board of Trustees on .....May,2024  
and were signed on its behalf by:

Maxine Comrie( Treasurer/Secreatary ).....*M. Comrie*.....

Bishop S. Fairin( Trustee ).....*S. Fairin*.....

Rev. Adassa Clarke( Trustee ).....*A. Clarke*.....

The notes on pages 9 --- 10 form an integral part of the accounts

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

BIRMINGHAM BRANCH  
INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

	2023		2022	
	£	£	£	£
<b>Income</b>				
Collection ,Offering & Donation		73,840.00		49,395.00
Interest		<u>0.00</u>		<u>0.00</u>
		<u>73,840.00</u>		<u>49,395.00</u>
<b>Expenditure</b>				
Food	230		810.00	
Telephone	1164		1140.00	
Water rates	47		0.00	
Light & Heat	19235		10104.00	
Motor & Travelling Expenses	2427		2133.00	
Printing,Postage & Stationery	350		129.00	
Motor Repairs & Maintenance	927		537.00	
Motor insurance	1006		1081.00	
Building repairs	1388		11130.00	
Buiding insurance	1890		1944	
Bank charges & interest	373		280.00	
Professional charges	950		1450.00	
Rent	1000		1,000.00	
Donation ( Love Offering)	1070		400.00	
Laundry & cleaning	719		900.00	
General expenses	100		0.00	
Health Cost	567		311.00	
Subscription	3763		3130.00	
Depreciation	7918		6702.00	
	45124.00		43181.00	
		<u>45124.00</u>		<u>43,181.00</u>
<b>Net Surplus/(Deficit) for the year</b>		<u>28716.00</u>		<u>6214.00</u>

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

LONDON BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	£	£
	2023	2022
	£	£
<b>Income</b>		
Collection ,Offering & Donation	14281	19,256.00
Interest received	9	20.00
	<u>14290</u>	<u>19276.00</u>
 <b>Expenditure</b>		
Water rates & rent	4076	1,000.00
Motoring and Travelling expense	440	228.00
Food and Funeral expenses	1590	3,350.00
Donation ( Love Offering)	1080	0.00
Building Project Fund	6270	6,270.00
Sundry expense	2580	4,546.00
	16,036.00	15,394.00
	<u>16036.00</u>	<u>15,394.00</u>
Net Surplus /(Deficit )for the year	-1746.00	3,882.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS  
FOR THE ENDED 31 MARCH,2023

1 **Accounting Policies**

a) **Basis of Accounting**

The accounts of the Church are prepared under the historical cost convention and are in accordance with applicable accounting standards.

The trustees consider that an income and expenditure account is the most appropriate form for reporting its operations, and it has been made to enable the accounts to show a true and fair view.

b) **Basis of Consolidation**

The consolidation accounts incorporate the accounts of the following branches

Birmingham Branch(Main Account)  
London Branch

The accounts of each of the above branch of the Church are also presented, set out on pages 6 to 8

c) **Fixed Assets and Depreciation**

Depreciation is provided at the straight line method using this annual rates

Furniture and Fittings.....15%(Straight line method)  
Motor vehicle.....25%( Straight line method)

d) **Cash Flow Statement**

The Church organisation has taken advantage of the exemptions in financial reporting standard 1 from the requirement to produce a cash flow statement on the grounds that it is a small organisation.

2 **Taxation**

There are no UK Corporation Tax Liability as the Church has a Charitable status.

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS

3 FOR THE ENDED 31 MARCH,2023

(Continued)

	2023	2022
<b>Management &amp; Administration of the Charity</b>	<b>£</b>	<b>£</b>
Rent,Rates and Water	5123	2000
Lighting and Heating	19235	10104
Motoring and Travelling Expenses	2867	2361
Printing and Stationery	350	129
Repairs and Maintenance	927	537
Building Project	6270	17400
Telephone & Postage	1164	1140
Donations(Love Offering)	2150	400
Building repairs	1388	0
Foods,Funeral & Flower Cost	1820	4160
Motor Insurance	1006	1081
Professional Charges	950	1450
Health Cost	567	0
Laundry and Cleaning	719	900
Building Insurance	1890	1944
Bank Charges &Interest	373	280
General expenses	2680	4546
Subscription	3763	3130
Health Cost	0	311
Depreciation	7918	6702
	<b>61160</b>	<b>58575</b>

## 4 TANGIBLE FIXED ASSETS

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01/04/22	175,000	44,683	32,853	<u>252,536</u>
Additions	0	8,100	0	8,100
At 31/03/23	175,000	52,783	32,853	<u>260,636</u>
<b>DEPRECIATION</b>				
At 01/04/22	0	35,876	32,852	<u>68,728</u>
Charge for the	-	7,918	0	7,918
At 31/03/23	0	43,794	32,852	<u>76,646</u>
<b>NET BOOK VALUE</b>				
At 01/04/22	<u>175,000</u>	<u>8,807</u>	1	<u>183,808</u>
At 31/03/23	<u>175,000</u>	<u>8,989</u>	1	<u>183,990</u>

## FUNDS/ACCUMULATED RESERVES

5	31/03/2023	31/03/2022
Opening Bal b/fwd--01/04/22	326,677	318,535
Prior year Adjustments	-2,191	-1,954
Surplus/(Deficit)	26970	10,096
Closing Bal c/fwd--31/03/2023	351,456	326,677

## CREDITORS:AMOUNT FALLING DUE WITHIN ONE YEAR

6	31/03/2023	31/03/2022
Trade creditors	950	950
	950	950

**THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

England & Wales - Charity number 1050593

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# Accounts

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INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

CHARITY NUMBER: 1050593

REPORT AND ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**REPORT AND ACCOUNTS -31 MARCH 2022**

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6	MAIN ACCOUNTS-BIRMINGHAM BRANCH ACCOUNT
7	LONDON BRANCH INCOME AND EXPENDITURE ACCOUNT
8_10	NOTES TO THE ACCOUNTS

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**  
**TRUSTEE REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their third Annual Report and the audited accounts of the International First Born Church of The Living God for the year ended 31 March 2022. The accounts are set out on pages 4 to 8.

**Background and Principal Activities**

International First Born Church of the Living God has been operating for a number of years but only achieved a charity status on 14 September 1995.

The Church's principal activities are those of the propagation of the Christian gospel according to the doctrine and teaching of the International First Born Church of The Living God, enhancing the work and activities in so far as the said object is charitable to the law of England.

The Trustees who served the Church during the period were:

Bishop Stanford Fairin  
(Rev.) Adassa Clarke  
(Rev.) Monica Stuart  
(Rev.) Norman Comrie  
(Rev.) Lurline Morgan

**Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the Income and Expenditure for that period. In preparing the accounts, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with charity law.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEE REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

**Independent Examiner**

The trustees recommend that Yevs & Co remain in office until further notice.

The above report was approved by the Trustees on .....May 2023  
and was signed on its behalf by:

*M. Comrie* ..... Maxine Comrie—Secretary/Treasurer.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF  
INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

I report on the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 9

**Respectives Responsibilities of the Trustees and Auditors:**

As described on pages 1 and 2, the Church Trustees are responsible for the preparation of the financial statements. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Opinion**

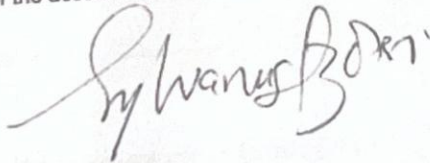
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yeys & Co  
Accountants



Yeys House  
130 Cape hill  
Smethwick,

B66 4PH

..... 2023

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Income			
Donations & Offerings		68,651.00	64,077.00
		<u>68,651.00</u>	<u>64,077.00</u>
Overheads			
Administrative Expenses		-58,575.00	-43,419.00
Operating (Deficit)/Surplus		10,076.00	20,658.00
Bank interest received		20.00	36.00
Net (Deficit)/Surplus for the year		10,096.00	20,694.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
 CONSOLIDATED BALANCE SHEET AT 31 MARCH 2022

	Notes	2022	2021
		£	£
<u>Fixed Assets</u>			
Tangible Assets	4	183,808	188,006
<u>Current Assets</u>			
Cash at bank & in hand.		143819	131479
<u>Creditors: Amount falling due within one year.</u>	6	950	950
Net Current Assets(Liabilities)		142,869	130,529
Total Assets less current liabilities		326,677	318,535
<u>Creditors: Amount falling due after one year</u>		0	0
Net Assets		326,677	318,535
<b>Financed by :</b>			
Accumulated Funds	5	326,677	318,535

The accounts have been prepared in accordance with the special provisions of the Charity Act 1993.

The accounts were approved by the Board of Trustees on .....May,2023 and were signed on its behalf by:

Maxine Comrie( Treasurer/Secreatary ).....*M. Comrie*.....

Bishop S. Fairin( Trustee ).....*S. Fairin*.....

Rev. Adassa Clarke( Trustee ).....*A. Clarke*.....

The notes on pages 9 — 10 form an integral part of the accounts

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

BIRMINGHAM BRANCH  
INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
<b>Income</b>				
Collection ,Offering & Donation		49,395.00		52,944.00
Interest		0.00		36.00
		<u>49,395.00</u>		<u>52,980.00</u>
 <b>Expenditure</b>				
Food	810.00		1191.00	
Telephone	1140.00		1921.00	
Water rates	0.00		465.00	
Light & Heat	10104.00		6544.00	
Motor & Travelling Expenses	2133.00		1301.00	
Printing,Postage & Stationery	129.00		285.00	
Motor Repairs & Maintenance	537.00		168.00	
Funeral & Flowers Cost	0.00		985.00	
Motor insurance	1081.00		1753.00	
Building repairs	11130.00		4398.00	
Buiding insurance	1944		2099.00	
Bank charges & interest	280.00		226.00	
Professional charges	1450.00		950.00	
Rent	1,000.00		1,000.00	
Donation ( Love Offering)	400.00		5565.00	
Laundry & cleaning	900.00		1217.00	
Music & TV	0.00		1973.00	
General expenses	0.00		1084.00	
Health Cost	311.00		761.00	
Subscription	3130.00		129.00	
Staff & Volunteers cost	0.00		1380.00	
Depreciation	6702.00		5431.00	
	43181.00		40826.00	
		<u>43,181.00</u>		<u>40,826.00</u>
 <b>Net Income/(Deficit) for the year</b>		6214.00		12154.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

LONDON BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	2022	£	2021	£
<b>Income</b>	£		£	
Collection ,Offering & Donation		19,256.00		11,133.00
Interest received		<u>20.00</u>		<u>11133.00</u>
		19276.00		
 <b>Expenditure</b>				
Water rates & rent		1,000.00		0.00
Motoring and Travelling expense		228.00		430.00
Food and Funeral expenses		3,350.00		0.00
Donation ( Love Offering)		0.00		2,090.00
Building Project Fund		6,270.00		0.00
Sundry expense		4,546.00		73.00
		15,394.00		2,593.00
		<u>15,394.00</u>		<u>2,593.00</u>
Net income for the year		3,882.00		8,540.00

NOTES TO THE ACCOUNTS  
FOR THE ENDED 31 MARCH, 2022

1 **Accounting Policies**

a) **Basis of Accounting**

The accounts of the Church are prepared under the historical cost convention and are in accordance with applicable accounting standards.

The trustees consider that an income and expenditure account is the most appropriate form for reporting its operations, and it has been made to enable the accounts to show a true and fair view.

b) **Basis of Consolidation**

The consolidation accounts incorporate the accounts of the following branches

Birmingham Branch (Main Account)  
London Branch

The accounts of each of the above branches of the Church are also presented, set out on pages 6 to 8

c) **Fixed Assets and Depreciation**

Depreciation is provided at the straight line method using the following annual rates

Furniture and Fittings..... 15% (Straight line method)  
Motor vehicle..... 25% (Straight line method)

d) **Cash Flow Statement**

The Church organisation has taken advantage of the exemptions in financial reporting standard 1 from the requirement to produce a cash flow statement on the grounds that it is a small organisation.

2 **Taxation**

There are no UK Corporation Tax Liability as the Church has a Charitable status.

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS

3 FOR THE ENDED 31 MARCH,2022

(Continued)

	2022	2021
<b>Management &amp; Administration of the Charity</b>	<b>£</b>	<b>£</b>
Rent,Rates and Water	2000	1465
Lighting and Heating	10104	6544
Motoring and Travelling Expenses	2361	1899
Printing and Stationery	129	285
Repairs and Maintenance	537	0
Building Project	17400	4398
Telephone & Postage	1140	1921
Donations(Love Offering)	400	7655
Staff & Volunteers Cost	0	1380
Foods,Funeral & Flower Cost	4160	2176
Motor Insurance	1081	1753
Professional Charges	1450	950
Music & TV	0	1973
Laundry and Cleaning	900	1217
Building Insurance	1944	2099
Bank Charges &Interest	280	226
General expenses	4546	1157
Subscription	3130	129
Health Cost	311	761
Depreciation	6702	5431
	<b>58575</b>	<b>43419</b>

4 TANGIBLE FIXED ASSETS

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
COST	£	£	£	£
At 01/04/21	175,000	42,179	32,853	<u>250,032</u>
Additions	0	2,504	0	2,504
At 31/03/22	175,000	44,683	32,853	<u>252,536</u>
DEPRECIATION				
At 01/04/21	0	29,174	32,852	<u>62,026</u>
Charge for the year	-	6,702	0	6,702
At 31/03/22	0	35,876	32,852	<u>68,728</u>
NET BOOK VALUE				
At 01/04/21	<u>175,000</u>	<u>13,005</u>	<u>1</u>	<u>188,006</u>
At 31/03/22	<u>175,000</u>	<u>8,807</u>	<u>1</u>	<u>183,808</u>

5 FUNDS/ACCUMULATED RESERVES

	31/03/2022	31/03/2021
Opening Bal b/fwd--01/04/21	318,535	267,554
Prior year Adjustments	-1,954	30,287
Surplus/(Deficit)	10,096	20,694
Closing Bal c/fwd--31/03/2022	326,677	318,535

6 CREDITORS:AMOUNT FALLING DUE WITHIN ONE YEAR

	31/03/2022	31/03/2021
Trade creditors	950	950
	<u>950</u>	<u>950</u>

**THE INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

England & Wales - Charity number 1050593

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# Accounts

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INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**CHARITY NUMBER: 1050593**

**REPORT AND ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2021**

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**

**REPORT AND ACCOUNTS -31 MARCH 2021**

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5	CONSOLIDATED BALANCE SHEET
6	MAIN ACCOUNTS-BIRMINGHAM BRANCH ACCOUNT
7	LONDON BRANCH INCOME AND EXPENDITURE ACCOUNT
8	HITCHIN BRANCH INCOME AND EXPENDITURE ACCOUNT
9_11	NOTES TO THE ACCOUNTS

**INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD**  
**TRUSTEE REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their third Annual Report and the audited accounts of the International First Born Church of The Living God for the year ended 31 March 2021. The accounts are set out on pages 4 to 8.

**Background and Principal Activities**

International First Born Church of the Living God has been operating for a number of years but only achieved a charity status on 14 September 1995.

The Church's principal activities are those of the propagation of the christian gospel according to the doctrine and teaching of the International First Born Church Of The Living God ,enhancing the work and activities in so far as the said object is charitable to the law of England

The Trustees who served the Church during the period were:

Bishop Stanford Fairin  
(Rev.) Adassa Clarke  
(Rev.) Monica Stuart  
(Rev.) Norman Comrie  
(Rev.) Lurline Morgan

**Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the Income and Expenditure for that period .In preparing the accounts,the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with charity law.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEE REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

**Independent Examiner**

The trustees recommend that Yevs & Co remain in office until further notice.

The above report was approved by the Trustees on .....August.2022  
and was signed on its behalf by:

..... *M. Comrie* ..... Maxine Comrie—Secretary/Treasurer.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF  
INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

I report on the financial statements on pages 4 to 11 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 9

**Respective Responsibilities of the Trustees and Auditors:**

As described on pages 1 and 2, the Church Trustees are responsible for the preparation of the financial statements. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Opinion**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yevs & Co  
Accountants

21<sup>st</sup> March 2022

Yevs House  
130 Cape Hill  
Smethwick,

B66 4PH



INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
 CONSOLIDATED INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Income			
Donations & Offerings		64,077.00	92,225.00
		<u>64,077.00</u>	<u>92,225.00</u>
Overheads			
Administrative Expenses		-43,419.00	-75,702.00
Operating (Deficit)/Surplus		20,658.00	16,523.00
Bank interest received		36.00	62.00
Net (Deficit)/Surplus for the year		20,694.00	16,585.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
 CONSOLIDATED BALANCE SHEET AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed Assets</b>					
Tangible Assets	4		188,006		178,137
<b>Current Assets</b>					
Cash at bank & in hand.		131,479		90,367	
<u>Creditors: Amount falling due within one year.</u>	7	950		950	
Net Current Assets(Liabilities)			130,529		89,417
Total Assets less current liabilities			318,535		267,554
<u>Creditors: Amount falling due after one year</u>			0		0
Net Assets			318,535		267,554
<b>Financed by :</b>					
Accumulated Funds	6		318,535		267,554

The accounts have been prepared in accordance with the special provisions of the Charity Act 1993.

The accounts were approved by the Board of Trustees on 21<sup>st</sup> March, 2022 and were signed on its behalf by:

Maxine Comrie( Treasurer/Secretary ).....*M. Comrie*.....

Bishop S. Fairin( Trustee ).....*S. Fairin*.....

Rev. Adassa Clarke( Trustee ).....*A. Clarke*.....

The notes on pages 9 — 11 form an integral part of the accounts

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

BIRMINGHAM BRANCH  
INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
<b>Income</b>				
Collection ,Offering & Donation		52,944.00		68,671.00
Interest		36.00		62.00
		<u>52,980.00</u>		<u>68,733.00</u>
<b>Expenditure</b>				
Food	1191.00		2841.00	
Telephone	1921.00		2100.00	
Water rates	465.00		40.00	
Light & Heat	6544.00		7483.00	
Motor & Travelling Expenses	1301.00		1838.00	
Printing,Postage & Stationery	285.00		873.00	
Motor Repairs & Maintenance	168.00		383.00	
Funeral & Flowers Cost	985.00		3280.00	
Motor insurance	1753.00		2792.00	
Building repairs	4398.00		2445.00	
Buiding insurance	2099.00		1274.00	
Bank charges & interest	226.00		361.00	
Professional charges	950.00		950.00	
Rent	1,000.00		2070.00	
Donation ( Love Offering)	5565.00		8074.00	
Laundry & cleaning	1217.00		1102.00	
Music & TV	1973.00		3630.00	
General expenses	1084.00		1015.00	
Health Cost	761.00		1995.00	
Subscription	129.00		0.00	
Staff & Volunteers cost	1380.00		4900.00	
Depreciation	5431.00		4032.00	
	40826.00		53478.00	
		<u>40,826.00</u>		<u>53,478.00</u>
<b>Net Income/(Deficit) for the year</b>		12154.00		15255.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

LONDON BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	£	
	2021	2020
	£	£
<b>Income</b>		
Collection ,Offering & Donation	11,133.00	22,762.00
Interest received		
	<u>11133.00</u>	<u>22762.00</u>
<b>Expenditure</b>		
Water rates & rent	0.00	17,498.00
Mini-van insurance	0.00	247.00
Motoring and Travelling expense	430.00	265.00
Printing,Postage & Stationery	0.00	179.00
Sunday Schools books	0.00	52.00
Food and Funeral expenses	0.00	1,367.00
Donation ( Love Offering)	2,090.00	836.00
Music	0.00	558.00
Sundry expense	73.00	100.00
Entertainment Expense	0.00	57.00
	2,593.00	21,159.00
	<u>2,593.00</u>	21,159
Net income for the year	8,540.00	1,603.00

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD  
HITCHIN BRANCH

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	£	
	2021	2020
	£	£
<b>Income</b>		
Collection ,Offering & Donation	0.00	782.00
<b>Expenditure</b>		
Food & Groceries		
Water rates & rent	0.00	100.00
Motoring and Travelling expenses	0.00	465.00
Donation( Love Offering )	0.00	350.00
Phone	0.00	150.00
	<u>0</u>	<u>0.00</u>
Net income for the year	<u>0</u>	<u>-1,065</u>

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS  
FOR THE ENDED 31 MARCH,2021

1 **Accounting Policies**

a) **Basis of Accounting**

The accounts of the Church are prepared under the historical cost convention and are in accordance with applicable accounting standards.

The trustees consider that an income and expenditure account is the most appropriate form for reporting its operations, and it has been made to enable the accounts to show a true and fair view.

b) **Basis of Consolidation**

The consolidation accounts incorporate the accounts of the following branches

Birmingham Branch(Main Account)  
London Branch  
Hitchin Branch

The accounts of each of the above branch of the Church are also presented, set out on pages 6 to 8

c) **Fixed Assets and Depreciation**

Depreciation is provided at the straight line method using this annual rates

Furniture and Fittings.....15%(Straight line method)  
Motor vehicle.....25%( Straight line method)

d) **Cash Flow Statement**

The Church organisation has taken advantage of the exemptions in financial reporting standard 1 from the requirement to produce a cash flow statement on the grounds that it is a small organisation.

2 **Taxation**

There are no UK Corporation Tax Liability as the Church has a Charitable status.

INTERNATIONAL FIRST BORN CHURCH OF THE LIVING GOD

NOTES TO THE ACCOUNTS

3 FOR THE ENDED 31 MARCH,2021

(Continued)

	2021	2020
<b>Management &amp; Administration of the Char</b>	<b>£</b>	<b>£</b>
Rent,Rates and Water	1465	20,073
Lighting and Heating	6544	7,483
Motoring and Travelling Expenses	1899	2,453
Printing and Stationery	285	1,052
Repairs and Maintenance	0	383
Building repair	4398	2,445
Sunday School Books	0	52
Telephone & Postage	1921	2,100
Donations(Love Offering)	7655	9,060
Staff & Volunteers Cost	1380	4,900
Foods,Funeral & Flower Cost	2176	7,588
Motor Insurance	1753	3,039
Professional Charges	950	950
Music & TV	1973	4,188
Laundry and Cleaning	1217	1,102
Building Insurance	2099	1,274
Bank Charges &Interest	226	361
General expenses	1157	1,115
Subscription	129	0
Health Cost	761	1,995
Entertainment Expense	0	57
Depreciation	5431	4,032
	<b>43419</b>	<b>75702</b>

**4 TANGIBLE FIXED ASSETS**

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
<u>COST</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 01/04/20	175,000	26,879	32,853	<u>234,732</u>
Additions	0	15,300	0	15,300
At 31/03/21	175,000	42,179	32,853	<u>250,032</u>
<b>DEPRECIATION</b>				
At 01/04/20	0	23,743	32,852	<u>56,595</u>
Charge for the year	-	5,431	0	5,431
At 31/03/21	0	29,174	32,852	<u>62,026</u>
<b>NET BOOK VALUE</b>				
At 01/04/20	<u>175,000</u>	<u>3,136</u>	<u>1</u>	<u>178,137</u>
At 31/03/21	<u>175,000</u>	<u>13,005</u>	<u>1</u>	<u>188,006</u>

**5 FUNDS/ACCUMULATED RESERVES**

	31/03/2021	31/03/2020
Opening Bal b/fwd--01/04/20	267,554	276,939
Prior year Adjustments	30,287	-25,970
Surplus/(Deficit)	20,694	16,585
Closing Bal c/fwd--31/03/21	<b>318,535</b>	<b>267,554</b>

**6 CREDITORS:AMOUNT FALLING DUE WITHIN ONE YEAR**

	31/03/2021	31/03/2020
Trade creditors	950	950
	<b>950</b>	<b>950</b>