

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 Trustee 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.

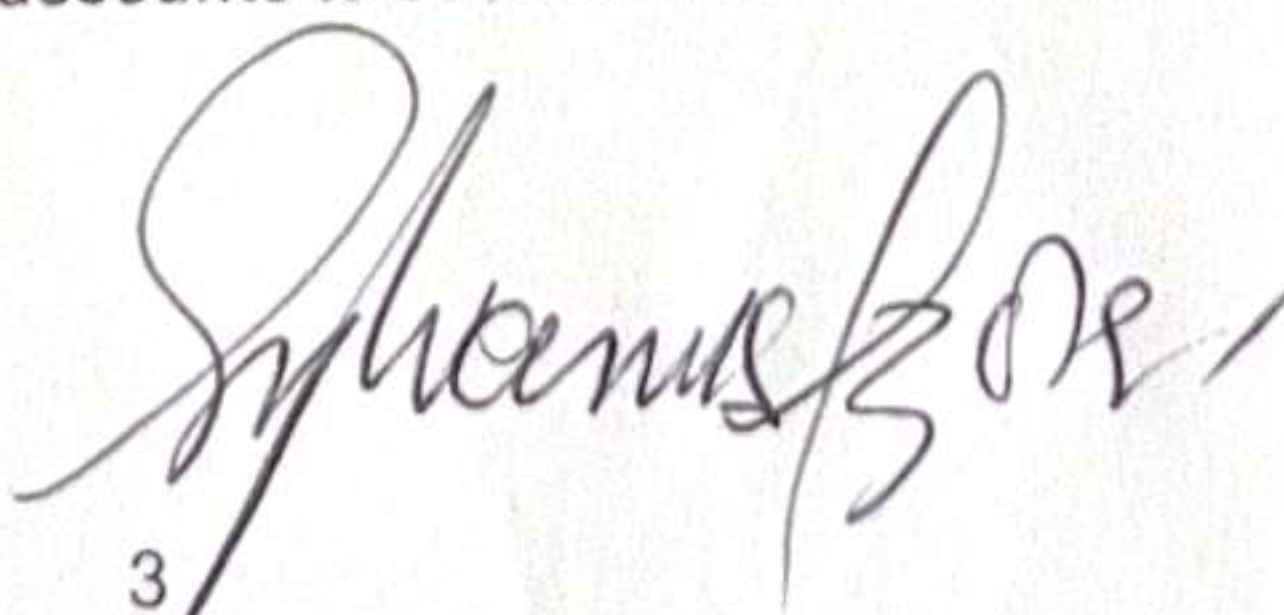
**Independent examiner's statement**

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.

Yeys & 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	
		<hr/>	<hr/>
		124,213	89,992.00
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	
<b>Creditors: Amount falling due within one year.</b>			
	6	950	950
Net Current Assets(Liabilities)		171,268	139,749
Total Assets less current liabilities		346,270	315,821
<b>Creditors: Amount falling due after one year</b>			
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/Secreatary ).....

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

Rev. Adassa Clarke( Trustee ).....

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



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
	<u>16,939.00</u>	<u>17,157.00</u>
	<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>		
	10600	10784
Rent,Rates and Water	38774	29478
Lighting and Heating	3468	3174
Motoring and Travelling Expenses	150	370
Printing and Stationery	4347	46570
Repairs and Maintenance	6270	6270
Building Project	1021	870
Telephone & Postage	2400	2500
Donations(Love Offering)	9000	0
Building repairs	100	1345
Foods,Funeral & Flower Cost	2452	847
Motor Insurance	950	950
Professional Charges	0	270
Health Cost	978	749
Laundry and Cleaning	2185	2134
Building Insurance	403	380
Bank Charges &Interest	3149	3260
General expenses	1854	2200
Subscription	2321	5000
Media &Music	0	90
Minister Fee	400	0
Media Cost	100	2600
Convention Expense	3981	7918
Depreciation	94903	127759



#### 4 TANGIBLE FIXED ASSETS

	CHURCH LAND & BUILDING	FURNITURE & FITTINGS	MOTOR VEHICLE	TOTAL
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01/04/24	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>	<u><b>263,547</b></u>
<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>