

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF ALL PEOPLES CHURCH,**

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **All Peoples Church** which comprise the Balance Sheet as at March 31, 2025, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view prepared in accordance with the accounting principles generally accepted in India including the prescribed accounting standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable:

- a) In the case of Balance Sheet of the state of affairs of the Entity as at March 31, 2025,
- b) In case of the Income and Expenditure account, of the Excess of Income over Expenditure for the year ended on that date; and
- c) In case of the Receipts and Payments account for the year ended on that date.

Basis for our opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI), as were applicable. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Responsibilities of the Management and those charged with Governance for the Financial Statements

The Entity's Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The Management and/or others, who are charged with governance, are responsible for overseeing the Entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

Further we report that,

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books of account;
- c) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account of the Trust;
- d) In our opinion, Balance Sheet, Income and Expenditure Account, and the Receipts and Payments Account comply with the relevant accounting standards.

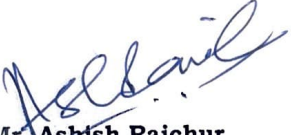
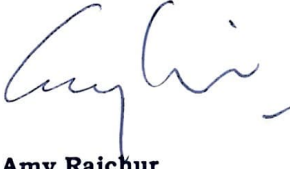
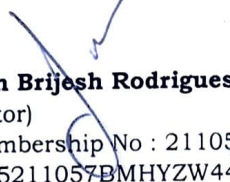
For JOHN RODRIGUES & ASSOCIATES
Chartered Accountants
Firm Registration No. 016164S

Date: 17th September 2025
Place: Bangalore

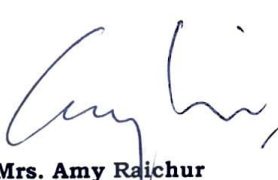
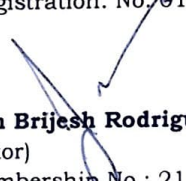
CA John Brijesh Rodrigues
Proprietor
M. No: 211057
UDIN: 25211057BMHYZW4450



All Peoples Church
319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar
BALANCE SHEET AS AT 31 MARCH 2025

PARTICULARS	SCH	AS AT 31 MARCH 2025	AS AT 31 MARCH 2024
SOURCES OF FUNDS			
General Fund	5	23,06,60,617	19,57,60,614
Current Liabilities	6	33,46,243	46,96,842
Building Fund	7	15,40,38,654	13,63,46,808
Total		38,80,45,514	33,68,04,264
APPLICATION OF FUNDS			
Fixed Asset	8	10,86,77,569	1,18,18,037
Current Asset	9	23,28,47,606	31,01,42,868
Closing Balances	10	4,65,20,339	1,48,43,356
Total		38,80,45,514	33,68,04,264
Significant Accounting Policies and Notes on accounts The Schedules referred to above and note to accounts form an integral part of the Financial Statements.	10	As per our report of even date	
For All Peoples Church  Mr. Ashish Raichur Trustee  Mrs. Amy Raichur Trustee Place: Bangalore Date : 17th September 2025		For John Rodrigues & Associates Chartered Accountants Firm Registration. No. 016164S  CA John Brijesh Rodrigues (Proprietor) ICAI Membership No : 211057 UDIN: 25211057BMHYZW4450 	

All Peoples Church
319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2025	YEAR ENDED 31 MARCH 2024
INCOME			
Direct Income	1	13,22,15,428	12,45,10,788
Other Income	2	10,89,629	4,92,986
Investment Income	3	1,36,61,972	1,81,81,960
Total		14,69,67,029	14,31,85,733
EXPENDITURE			
Depreciation		25,86,960	20,69,314
Expenditure	4	10,94,80,066	10,27,20,033
Total		11,20,67,026	10,47,89,347
SURPLUS / (DEFICIT)		3,49,00,003	3,83,96,386
Significant Accounting Policies and Notes on accounts			
The Schedules referred to above and note to accounts form an integral part of the Financial Statements.	10	As per our report of even date	
For All Peoples Church  Mr. Ashish Raichur Trustee  Mrs. Amy Raichur Trustee Place: Bangalore Date : 17th September 2025		For John Rodrigues & Associates Chartered Accountants Firm Registration. No. 016164S  CA John Brijesh Rodrigues (Proprietor) ICAI Membership No : 211057 UDIN: 25211057BMHYZW4450 	

All Peoples Church
319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

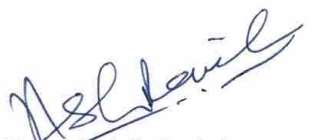
PARTICULARS	YEAR ENDED 31 MARCH 2025	YEAR ENDED 31 MARCH 2024
	Rs.	Rs.
RECEIPTS		
To Opening Balance:		
Axis Bank A/c No	31,973	-
Axis bank Mirror Ac - 923020009053784	12,89,856	-
Citi Bank	-	1,12,15,516
Corporation Bank - A/c No /01/005199	-	2,24,809
Corporation Bank - Bldg Fund	-	1,62,894
Corporation Bank- Chrysalis Counselling	41,18,018	5,00,220
HDFC A/c	86,67,738	1,20,32,244
HDFC A/c 50100570804365 -Building Fund	6,90,636	9,28,612
HDFC Chrysalises - 50100640801069	45,136	-
HDFC Card	-	-
	1,48,43,358	2,50,64,295
To Income Received		
Direct Income	13,22,15,428	12,45,10,788
Indirect Income	10,89,629	4,92,986
-	13,33,05,057	12,50,03,774
To Miscellaneous Receipts		
Interest on Fixed Deposits	1,31,29,743	1,63,66,610
To Fixed Deposit	7,83,60,261	
To Deposit Refund (Assets)		2,50,000
To Building Fund	1,76,91,846	1,25,11,697
To Income tax Refund		17,24,180
To Loans & Advances	11,229	
To Current Liabilities	-	36,96,923
Grand Total	25,73,41,494	18,46,17,479



PAYMENTS		
By Expenditures	10,94,60,303	10,27,20,033
" Fixed Assets Purchased	9,94,46,492	43,16,075
" Loans & Advances		3,01,803
" Current Liabilities	13,71,361	
" Fixed Deposit		6,10,70,213
" Deposit	5,43,000	13,65,000
" Excess Tds Paid 94J	-	1,000
By Closing Balance:		
Cash at Bank:		
Axis Bank A/c No	8,16,528	31,973
Citi Bank	-	12,89,856
HDFC A/c	3,76,94,503	41,18,018
HDFC A/c 50100570804365 -Building Fund	72,15,085	86,67,738
HDFC Chrysalises - 50100640801069	7,91,035	6,90,636
HDFC Card	3,188	45,135
	4,65,20,339	1,48,43,356
Grand Total	25,73,41,494	18,46,17,480

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2025 represents a true and fair view of transactions of the year

For All Peoples Church


Mr. Ashish Raichur
Trustee


Mrs. Amy Raichur
Trustee

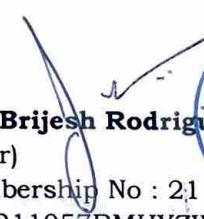
Place: Bangalore

Date : 17th September 2025

For John Rodrigues & Associates

Chartered Accountants

Firm Registration. No. 016164S


CA John Brijesh Rodrigues
(Proprietor)

ICAI Membership No : 211057
UDIN: 25211057BMHYZW4450



All Peoples Church

Notes forming part of the Financial Statements for the year ended March 31st 2025

Significant Accounting Policies & Notes to the Financial Statements

a. Background

All Peoples Church is engaged in carrying out religious activities.

The trust is registered as a charitable trust under Section 12AA of the Income Tax Act, 1961

b. Basis of Preparation of Financial Statements

The financial statements have been prepared complying with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements are presented in Indian rupees.

c. Revenue recognition

➤ Contributions & Donation Recognition

All contributions and donations are recognized when the Trust has the right to receive such resources, which coincides with receipt of money and where the monetary value of the incoming resources can be measured with sufficient reliability.

d. Other Income

Interest Income received from Savings Bank Accounts has been recognized on the date it has been credited to the Bank Account.

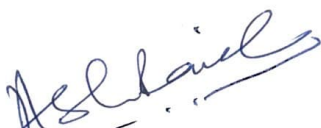
e. Fixed Assets

Fixed assets are stated at cost less depreciation. Depreciation has been ascertained on the diminishing balance method by adopting the rates of depreciation prescribed under the Income Tax Act, 1961

f. Previous Year Figures:

Previous year figures have been rearranged wherever necessary so as to make them comparable with the current year figures.

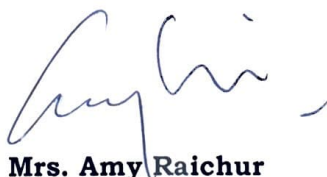
For All Peoples Church



Mr. Ashish Raichur
Trustee

Date: 17th September 2025

Place: Bangalore



Mrs. Amy Raichur
Trustee

