INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE GOVERNING BODY 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 31,2026, 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, 2026,
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 of the Receipts and Payments 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.

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Mobile : +91 9845145263, **Email :** cajohn.rodrigues@gmail.com, **Website :** www.cajohnrodrigues.in
Firm Registration No. : 016164S **ICAI Membership No. :** 211057
Address : 103, 1st Floor, 119, Raiyaan Opel, 1st Stage, 1st Block, HBR Layout, Bengaluru - 560 043.

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 entity so far as it appears from our examination of those books of account;
c) the Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account of the Entity.

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

CA John Brijesh Rodrigues
Proprietor
M. No: 211057
UDIN: 26211057YFJFBN8066

Place: Bengaluru
Date: 25th August 2026

John Rodrigues & Associates * Chartered Accountants * Bangalore

All Peoples Church
 # 319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar
BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	SCH	AS AT 31ST MARCH 2026	AS AT 31ST MARCH 2025
SOURCES OF FUNDS			
General Fund	5	31,68,58,198	23,06,60,617
Current Liabilities	6	22,68,752	33,46,243
Building Fund	7	12,89,09,947	15,40,38,654
Total		**44,80,36,900**	**38,80,45,510**
APPLICATION OF FUNDS			
Fixed Asset	8	10,89,55,282	10,86,77,569
Current Asset	9	31,92,91,611	23,28,47,606
Closing Balances	10	1,97,90,006	4,65,20,339
Total		**44,80,36,900**	**38,80,45,510**
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

Place: Bangalore
Date : 25th August 2026

For John Rodrigues & Associates
Chartered Accountants
Firm Registration. No. 016164S

CA John Brijesh Rodrigues
(Proprietor)
ICAI Membership No : 211057
UDIN:26211057YFJFBN8066

John Rodrigues & Associates ★ Chartered Accountants ★ Bangalore

All Peoples Church

 # 319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	SCH	YEAR ENDED 31ST MARCH 2026	YEAR ENDED 31ST MARCH 2025
INCOME			
Direct Income	1	16,12,91,589	13,22,15,428
Other Income	2	6,07,185	10,89,629
Investment Income	3	1,78,36,832	1,36,61,972
Total		**17,97,35,606**	**14,69,67,029**
EXPENDITURE			
Depreciation		25,31,358	25,86,960
Expenditure	4	11,96,48,417	10,94,80,066
Total		**12,21,79,775**	**11,20,67,026**
SURPLUS / (DEFICIT)		**5,75,55,831**	**3,49,00,003**
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

Place: Bangalore
Date : 25th August 2026

For John Rodrigues & Associates
Chartered Accountants
Firm Registration. No. 016164S

CA John Brijesh Rodrigues
(Proprietor)
ICAI Membership No : 211057
UDIN:26211057YFJFBN8066

John Rodrigues & Associates ★ Chartered Accountants ★ Bangalore

All Peoples Church

 # 319, 2nd Floor, 7th Main, 2nd Block, HRBR Layout, Kalyan Nagar

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

	PARTICULARS	YEAR ENDED 31ST MARCH 2026 Rs.	YEAR ENDED 31ST MARCH 2025 Rs.
	RECEIPTS		
	To Opening Balance:		
	Axis Bank A/c No	8,16,528	31,973
	Axis bank Mirror Ac - 923020009053784	-	12,89,856
	Corporation Bank- Chrysalis Counselling	-	41,18,018
	HDFC A/c	3,76,94,503	86,67,738.48
	HDFC A/c 50100570804365 -Building Fund	72,15,085	6,90,635.67
	HDFC Chrysalises - 50100640801069	7,91,035	45,136
	HDFC Card	3,188	-
		4,65,20,339	**1,48,43,358**
	To Income Received		
	Direct Income	16,12,91,589	13,22,15,428
	Indirect Income	6,07,185	10,89,629
	-	**16,18,98,774**	**13,33,05,057**
	To Miscellaneous Receipts		
#	Interest on Fixed Deposits	1,78,36,832	1,31,29,743
	To Fixed Deposit	-	7,83,60,261
	To Deposit Refund (Assets)	3,22,000	
	To Building Fund	35,13,043	1,76,91,846
	To Tds Receivable	18,15,348	
	To Loans & Advances	50,08,084	11,229
	To Current Liabilities	5,90,46,200	-
	Grand Total	**29,59,60,621**	**25,73,41,494**
	PAYMENTS		
	By Expenditures	11,96,48,417	10,94,60,303
	" Fixed Assets Purchased	28,09,071	9,94,46,492
	" Loans & Advances	51,28,605	
	" Current Liabilities	6,01,23,689	13,71,361
	" Fixed Deposit	8,60,53,149	
	" Deposit	6,24,000	5,43,000
	" Tds Receivable on FD - HDFC	17,83,683	-
	By Closing Balance:		
	Cash at Bank:		
	Axis Bank A/c No	8,33,236	8,16,528
	Citi Bank	-	-
	HDFC A/c	1,35,83,087	3,76,94,503
	HDFC A/c 50100570804365 -Building Fund	44,53,986	72,15,085
	HDFC Chrysalises - 50100640801069	9,11,510	7,91,035
	HDFC Card	8,188	3,188
		1,97,90,006	**4,65,20,339**
	Grand Total	**29,59,60,621**	**25,73,41,494**

We hereby certify that the foregoing Receipts and Payments account for the year ended 31st March 2026 represents a true and fair view of transactions of the year

For All Peoples Church

Place: Bangalore
Date : 25th August 2026

For John Rodrigues & Associates
Chartered Accountants
Firm Registration. No. 016164S

CA John Brijesh Rodrigues
(Proprietor)
ICAI Membership No : 211057
UDIN:26211057XEJFBN8066

John Rodrigues & Associates ★ Chartered Accountants ★ Bangalore

ALL PEOPLES CHURCH

Notes forming part of the Financial Statements for the year ended March 31st 2026

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 to make them comparable with the current year figures.

For All Peoples Church

Mr. Ashish Raichur
Trustee
Date: 25th August 2026
Place: Bangalore

Mrs. Amy Raichur
Trustee

John Rodrigues & Associates * Chartered Accountants * Bangalore