



Independent Auditor's Report

To the Trustee of

NEW MIGHTY GRACE CHARITABLE TRUST

Report on the Financial Statements

Opinion

We have audited the standalone financial statements of **New Mighty Grace Charitable Trust** ("the Trust"), which comprise the Balance sheet as at 31st March 2025, Income and Expenditure Account, and Receipts and Payments Account for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31st, 2025 and it's excess of income over expenditure for the year for the year ended on the date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accounts of India. 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibility for Financial Statements

The Board of Trustees/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the Balance sheet, Statement of Income & Expenditure and Receipts & Payment account of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Trust. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.


An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trustees/Executive Committee, as well as evaluating the overall presentation of the financial statements.



NEW MIGHTY GRACE CHARITABLE TRUST
Receipts and Payments
1-Apr-24 to 31-Mar-25

Particulars	Amount	
Opening Balance		704.00
Bank Accounts	704.00	
Receipts:		
Current Assets	26000.00	
Cash in Hand	26000.00	
Indirect Incomes	4254978.50	
CSR Contribution	3808500.00	
Donation Recieved	443822.50	
Interest Recieved	2656.00	
Nett Receipts Total		4280978.50
		4281682.50
Payments:		
Current Liabilities	314500.00	
Sundry Creditors	314500.00	
Fixed Assets	50816.00	
Furniture	25000.00	
Plant and Machinery	25816.00	
Current Assets	180000.00	
Rental Security Deposit	180000.00	
Indirect Expenses	3636479.19	
Audit Fees	10850.00	
Education Expenses	269239.72	
Miscellaneous Expenses	9057.00	
Office expenses	62477.00	
School adoption Programme	3094891.47	
SOLAR LIGHTS TO TRIBAL VILLAGE	149865.00	
Women Empowerment	40099.00	
Nett Payments		4181795.19
Closing Balance		99887.31
Bank Accounts	99887.31	
Total		4281682.50

For JPC and Associates
Chartered Accountants
FRN : 0148355


CA Joemon Kurian FCA
Partner

Mem no : 508603
Date: 10-10-2025
UDIN: 25508603BMIOAV4732



For New Mighty Grace Charitable Trust


Trustee



NEW MIGHTY GRACE CHARITABLE TRUST
Income and Expenditure
 1-Apr-24 to 31-Mar-25

Particulars	Amount	Particulars	Amount
Indirect Expenses		Indirect Incomes	4292023.50
Audit Fees	10850.00	CSR Contribution	3808500.00
Depreciation	109389.30	Donation Recieved	469822.50
Education expenses	269239.72	Interest Recieved	13701.00
Office Expenses	62477.00		
Miscellaneous Expenses	9057.00		
School Adoption programme	3094891.47		
Solar Lights to Tribal Village	149865.00		
Women Empowerment	40099.00		
Excess of Income over Expenditure	546155.01		
Total	4292023.50	Total	4292023.50

For JPC and Associates
 Chartered Accountants
 FRN : 014835S

Joemon

CA Joemon Kurian FCA
 Partner

Mem no : 508603

Date: 10-10-2025

UDIN: 25508603BMIOAV4732



For New Mighty Grace Charitable Trust

Joemon M
 Trustee



NEW MIGHTY GRACE CHARITABLE TRUST
Balance Sheet
 1-Apr-24 to 31-Mar-25

Liabilities	Amount		Assets	Amount	
Capital Account		415572.00	Loan and Advances		280000.00
Reserves & Surplus	415572.00		Motor world pvt ltd	50000.00	
			Sri sai unnati Educational trust	230000.00	
Current Liabilities		37072.00	Fixed Assets		352902.70
Dr Mohan	36671.00		Furniture	26686.70	
Trustee Contribution-Kishore	401.00		Plant and Machinery	89813.00	
			Ecco van	208250.00	
Profit & Loss A/c		546155.01	HP Printer	27600.00	
Opening Balance	1.00		Mobile Phone	553.00	
Current Period	546155.01		Current Assets		365897.31
			Bank Accounts	99887.31	
			Accrued Interest	11201.00	
			Cash in Hand	74809.00	
			Rental Security Deposit	180000.00	
Total		998800.00	Total		998800.00

For JPC and Associates
 Chartered Accountants
 FRN : 014835S



CA Joemon Kurian FCA
 Partner

Mem no : 508603

Date: 10-10-2025

UDIN: 25508603BMIOAV4732



For New Mighty Grace Charitable Trust



Trustee

