

**CERTIFICATE**

1. We have audited the accounts of **STEPPING STONE CHARITABLE SOCIETY**, Flat No.2, Ground Floor, B Wing, Datta B Apartment, 15th Road, Ramkrishna Mission, Opposite Starbucks Coffee, Khar West, Mumbai - 400052, bearing registration No.083780660, for the financial year ending 31<sup>st</sup> March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts
  - (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 15,69,042/-.
  - (ii) Foreign contribution of Rs. 63,85,595/- was received by the Association during the financial year 2024-25.
  - (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon was NIL received by the Association during the financial year 2024-25.
  - (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. 23,21,034/-.
  - (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
  - (vi) The information furnished in this Certificate and in the enclosed Balance Sheet, Income & Expenditure Account and Statement of Receipt and Payment is correct as checked by us.
  - (vii) The association has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).



2. We have examined all relevant books and records, and we hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

SI. No.	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Karuna Medical Project	501, Pali Darshan, 5th floor, 16th/33rd Road Junction, Bandra West, Mumbai 400050.	5,91,245	-	32,35,780	-	30,87,404	-	7,39,621	-
2	Hope Project	203, Aashirwad CHS Ltd, IC Colony, Borivali (W) Mumbai - 400 103	4,05,591	-	2,82,476	-	5,99,421	-	88,645	-
3	Asha Project	501, Pali Darshan, 5th floor, 16th/33rd Road Junction, Bandra West, Mumbai 400050	1,78,865	-	6,33,107	-	2,97,339	-	5,14,633	-
4	Anugrah Project	Anugrah Center, RokdobaWadi, Deolali Gaon - 422102 Maharashtra	76,237	-	-	-	64,147	-	12,090	-
5	Jyoti Samaj Seva Kendra Relief Project	Building no 07, Room No 14,15, Aashirwad co-operative society Ltd, M.M.R.D.A, Madha Colony, Mahul Village, Ambapada, Mahul, Trombay, Mumbai, Maharashtra 400074	18,979	-	5,77,158	-	2,32,474	-	3,63,663	-
6	Disha Relief Project	Flat no 1, Nehal Apartments, Sidharth Nager, Kalyan - 421301	2,23,567	-	-	-	1,67,350	-	56,217	-
7	Jeevan Sahara Relief Project	501 Pali Darshan, 5th floor, 16th/33rd Road Junction, Bandra West, Mumbai 400050	44,594	-	15,57,582	-	11,41,406	-	4,60,770	-
8	Krupa Home For Elderly	C/o SAMUEL'S Bungalow Plot no 40/18 Saubhagya Nagar. Opp. "Aakar Garden" Bldg. Nashik Road - 422 101	29,964	-	56,612	-	1,180	-	85,395	-

3. We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief **STEPPING STONE CHARITABLE SOCIETY** has violated Section 7 of the Foreign Contribution (Regulation) Act, 2010. The details of the violation are as under:

The Association has transferred (though inadvertently), an amount of ₹30,000 to another organisation, "Passion for You Foundation" (PAN: AAETP2654H).

4. (i) This Certificate has been issued at the request of the Management of the Association, for purpose of submission to the Ministry of Home Affairs (FCRA Division) along with Form FC-4 for the financial year ended 31<sup>st</sup> March 2025.
- (ii) This Certificate has been issued on the basis of the books of account, records, statements and other relevant documents produced before us for our verification and on the basis of representations, information and explanations furnished to us by the Management.



- (iii) We have audited the accounts with reference to the books of account and records maintained by the Association and the underlying bills, vouchers and supporting documents in respect of Foreign Contributions, in accordance with the generally accepted auditing practices in India, having regard to SA 500 (Audit Evidence) and SA 530 (Audit Sampling).
- (iv) Our examination of the activities/project wise and location wise details of receipts and utilization of foreign contributions is based on accounting entries in the books of account, as well as representations, information and explanations relating to estimation and/or allocation of expenses, as and when warranted.

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn.No.105082W)

SANJEET P. SINGH

Partner

(Membership No.157933)

UDIN: 25157933FPDVGC4311



Mumbai

Date: 15<sup>th</sup> December 2025

# STEPPING STONE CHARITABLE SOCIETY

BALANCE SHEET AS AT 31ST MARCH 2025

IN RESPECT OF FOREIGN CONTRIBUTIONS

FUNDS AND LIABILITIES	Rupees	PROPERTY AND ASSETS	Rupees	Rupees
<b>TRUST CORPUS</b> Per last Balance Sheet	7,573,049	<b>IMMOVABLE PROPERTY</b> Per Schedule 'A'		173,204
<b>INCOME AND EXPENDITURE ACCOUNT</b>	(4,174,017)	<b>MOVABLE PROPERTY</b> Per Schedule 'B'		674,077
		<b>DEPOSITS</b>		210,530
		<b>LOANS &amp; ADVANCES</b>		20,000
		<b>TAX DEDUCTED AT SOURCE</b>		187
		<b>CASH &amp; BANK BALANCE</b>		
		In Current Account	2,208,189	
		In hand	112,845	2,321,034
	<b>3,399,032</b>			<b>3,399,032</b>

Per our report of even date attached to the Balance Sheet

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)



SANJEET P. SINGH

Partner

(Membership No.157933)



Mumbai;

Date : 15th December 2025



FRANCO LONAPPAN  
Chief Functionary

# STEPPING STONE CHARITABLE SOCIETY

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025 IN RESPECT OF FOREIGN CONTRIBUTIONS

	Sch.	Rupees	Rupees
<b><u>INCOME</u></b>			
<b>Donations</b>			6,385,595
			<b>6,385,595</b>
<b><u>EXPENDITURE</u></b>			
<b>Establishment Expenses</b>	C		42,881
<b>Depreciation</b>			138,379
<b>Expenditure on Objects of The Trust:</b>			
Karuna Medical Project	D	3,062,404	
Hope Project			
Medical Relief	E	405,601	
Relief of Poor	F	193,820	
Asha Project			
Medical Relief	G	200,240	
Relief of Poor	H	105,099	
Anugrah Relief Project	I	64,147	
Jyoti Samaj Seva Kendra Relief Project	J	232,474	
Disha Relief Project	K	167,350	
Jeevan Sahara Relief Project	L	1,107,752	
Krupa Home For Elderly	M	1,180	5,540,068
			<b>5,721,327</b>
<b>SURPLUS FOR THE YEAR</b>			<b>664,268</b>

Per our report of even date attached to the Balance Sheet

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)

*Sanjeet*

SANJEET P. SINGH

Partner

(Membership No.157933)



*FRANCO LONAPPAN*

FRANCO LONAPPAN  
Chief Functionary

Mumbai;

Date : 15th December 2025

# STEPPING STONE CHARITABLE SOCIETY

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025 IN RESPECT OF FOREIGN CONTRIBUTIONS

	Rupees	Rupees
<b>OPENING BALANCE</b>		
Cash in Current Account with Standard Chartered	1,488,065	
Cash In Hand	80,976	1,569,042
<b>RECEIPTS</b>		
Donations		6,385,595
		<b>7,954,637</b>
<b>PAYMENTS</b>		
Establishment Expenditure		42,881
<i>Expenditure on Objects of The Trust:</i>		
Karuna Medical Project	3,062,404	
Hope Project		
Medical Relief	405,601	
Relief of Poor	193,820	
Asha Project		
Medical Relief	192,240	
Relief of Poor	105,099	
Anugrah Relief Project	64,147	
Jyoti Samaj Seva Kendra Relief Project	232,474	
Disha Relief Project	167,350	
Jeevan Sahara Relief Project	1,111,406	
Krupa Home For Elderly	1,180	5,535,722
Movable Property Purchased		20,000
Security Deposit		35,000
<b>CLOSING BALANCE</b>		
Cash in Current Account	2,208,189	
Cash in hand	112,845	2,321,034
		<b>7,954,637</b>

Per our report of even date attached to the Balance Sheet

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)

SANJEET P. SINGH

Partner

(Membership No.157933)



FRANCO LONAPPAN

Chief Functionary

Mumbai;

Date : 15th December 2025

**STEPPING STONE CHARITABLE SOCIETY**  
**SCHEDULES "A" TO "M" FORMING PART OF ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**SCHEDULE "A"**  
**IMMOVABLE PROPERTY**

PARTICULARS	Rate of Depreciation	Written Down Value as at 1.4.2024	Additions during the year	Deletions during the year	Depreciation during the year	Written Down Value as at 31.3.2025
		Rupees	Rupees	Rupees	Rupees	Rupees
Old Age Home Land (at cost)	0%	136,754	-	-	-	136,754
Asha Hutment	10%	40,500	-	-	4,050	36,450
		<b>177,254</b>	<b>-</b>	<b>-</b>	<b>4,050</b>	<b>173,204</b>

**SCHEDULE "B"**  
**MOVABLE PROPERTIES**

PARTICULARS	Rate of Depreciation	Written Down Value as at 1.4.2024	Additions during the year	Deletions during the year	Depreciation during the year	Written Down Value as at 31.3.2025
		Rupees	Rupees	Rupees	Rupees	Rupees
Furniture & Fixtures	10%	93,644	-	-	9,364	84,280
Sewing Machine	10%	22,955	-	-	2,296	20,659
Solar Battery	15%	12,100	-	-	1,815	10,285
Electrical Equipments	15%	27,196	-	-	4,079	23,117
Motor Vehicle (Ambulance)	15%	545,992	-	-	81,899	464,093
Camera	15%	594	-	-	89	505
Refrigerator	15%	2,795	-	-	419	2,376
Sound System	15%	11,535	-	-	1,730	9,805
Computers	40%	71,595	20,000	-	32,638	58,957
<b>Total</b>		<b>788,406</b>	<b>20,000</b>	<b>-</b>	<b>134,329</b>	<b>674,077</b>

**SCHEDULE "C"**  
**ESTABLISHMENT EXPENDITURE**

	Rupees
Printing & Stationery	150
Postage & Courier	2,193
Telephone & Internet	1,494
Conveyance	26,811
Travelling Expense	6,034
Hospitality	2,862
General Expenses	210
Bank Charges	3,127
	<b>42,881</b>



	Rupees
<b><u>SCHEDULE "D"</u></b>	
<b><u>KARUNA MEDICAL PROJECT</u></b>	
Staff Remuneration	2,055,150
Honorarium	191,200
Refreshments	122,055
Medical Expenses	107,659
Training Expenses	56,317
Programmes and Activities	43,829
Repair & Maintenance	9,418
Printing & Stationery	20,603
Telephone & Internet	20,129
Conveyance	124,561
Vehicle Expenses	288,828
Help & Assistance	4,383
Fund Raising	17,566
Bank Charges	706
	<b>3,062,404</b>
<b><u>SCHEDULE "E"</u></b>	
<b><u>HOPE PROJECT : MEDICAL RELIEF</u></b>	
Honorarium	54,000
Medical Assistance	349,060
Conveyance	1,093
Bank Charges	1,448
	<b>405,601</b>
<b><u>SCHEDULE "F"</u></b>	
<b><u>HOPE PROJECT : RELIEF OF POOR</u></b>	
Food Distribution	84,955
Help & Assistance	108,865
	<b>193,820</b>
<b><u>SCHEDULE "G"</u></b>	
<b><u>ASHA PROJECT : MEDICAL RELIEF</u></b>	
Staff Remuneration	34,500
Honorarium	91,600
Programme & Activities	56,962
Conveyance	17,178
	<b>200,240</b>
<b><u>SCHEDULE "H"</u></b>	
<b><u>ASHA PROJECT : RELIEF OF POOR</u></b>	
Donation & Assistance	15,000
Help & Assistance	90,099
	<b>105,099</b>



<b><u>SCHEDULE "I"</u></b>	
<b><u>ANUGRAH RELIEF PROJECT</u></b>	
Honorarium	60,483
Programme & Activities	1,066
Electricity	910
Repairs & Maintenance	750
Postage	240
Printing & Stationery	298
Telephone & Internet	400
	<b>64,147</b>
<b><u>SCHEDULE "J"</u></b>	
<b><u>JYOTI SAMAJ SEVA KENDRA RELIEF PROJECT</u></b>	
Honorarium	161,000
Refreshment	3,121
Programme & Activity	9,476
Help to Widows	42,000
Electricity Charges	5,740
Repairs & Maintenance	1,406
Printing & Stationery	4,683
Conveyance	3,552
Telephone & Internet	1,496
	<b>232,474</b>
<b><u>SCHEDULE "K"</u></b>	
<b><u>DISHA RELIEF PROJECT</u></b>	
Honorarium	111,800
Food & Refreshments	23,545
Rent	18,000
Electricity	2,750
Repair & Maintenance	650
Printing and Stationery	1,051
Telephone and Internet	4,900
Conveyance	4,004
Hospitality	650
	<b>167,350</b>



<b><u>SCHEDULE "L"</u></b> <b><u>JEEVAN SAHARA RELIEF PROJECT</u></b>	<b>Rupees</b>
Staff Remuneration	733,442
Honorarium	136,050
Help & Assistance	80,000
Donation & Assistance	15,000
Training & Development	102,932
Printing and Stationary	1,484
Telephone & Internet	19,117
Conveyance	4,075
Travelling	11,450
Bank Charges	4,202
	<b>1,107,752</b>
<b><u>SCHEDULE "M"</u></b> <b><u>KRUPA HOME FOR ELDERLY</u></b>	
Bank Charges	1,180
	<b>1,180</b>

**SIGNATURES TO SCHEDULE 'A' TO 'M'**

For R. K. KHANNA & ASSOCIATES  
Chartered Accountants  
(Firm Regn. No.105082W)

  
SANJEET P. SINGH  
Partner  
(Membership No.157933)



  
FRANCO LONAPPAN  
Chief Functionary

Mumbai;  
Date : 15th December 2025