

**HIGHER EDUCATION SUPPORT TRUST**

**BALANCE SHEET**

**FINANCIAL YEAR 2022-23**

**AUDITORS:**

**CHIRAG TAMBEDIA & CO.**  
Chartered Accountants  
B-206,207,2<sup>nd</sup> Floor,  
R.K. Casta, B/H Patel Super Market,  
Station Road,  
Bharuch. -392001  
E-Mail: [cjtambedia@yahoo.co.uk](mailto:cjtambedia@yahoo.co.uk)



**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambda  
F.C.A

**B-206/207, R K Casta, 2nd Floor,B/h Patel Super Market, Station Road, BHARUCH-392001**

REPORT OF AN AUDITOR RELATING TO ACCOUNTS  
AUDITED UNDER SUB - SECTION (2) OF SECTION 33& 34  
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

Registration No, **E-3164, Bharuch.**

Name of the Public Trust : **HIGHER EDUCATION SUPPORT TRUST**

For the Year Ending 31-Mar-23

FCRA Registration No.:**041990072**

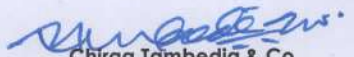
(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the account;	Yes
(d) Whether all books,deeds,account,vouchers or other documents or records required by the auditor were produced before him;	Yes
(e) Whether an inventory,certified by the trustee of the movables of the public trust has been maintained;	N.A
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	No
(h) The amounts of outstandings for more than one year and the amounts written off, if any.	Nil
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-;	N/A
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	N.A
(k) Alienations, if any, of the immovable property contrary of the provisions of Section 36 which have come to the notice of the auditor;	No
(l) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Nil

Date - : 08/09/2023

Place : Bharuch

UDIN NO. 23037120BGVTET9608





Chirag Tambda & Co.

Chartered Accountants

Membership No. 037120

Firm Registration No. 101849W





**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambedia  
F.C.A

B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE / IX / C  
[Vide Rule 32]

Statement of Income liable to contribution for year ending : 31-Mar-23

Registered No. :- **E-3164, Bharuch.**

Name of the Public Trust : HIGHER EDUCATION SUPPORT TRUST

Address of the Trust: **3-Utkarsh Society, B/H Polytechnic College, Bholav, BHARUCH-392001**

Phone No.: **(O) 02642-225726** E-mail : **hest011@gmail.com**

Name of the Trustee : **J.K.Shah, 3-Utkarsh Society, B/H Polytechnic College, Bholav, BHARUCH-392001**

**Details of Relating Bank Account: No. 40090953639, Name of Bank: State Bank of India, N.D.Main Branch 11, Parliament Street New Delhi.**

**Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639**

**FCRA Registration No.:041990072**

**Date: 28/10/2010**

**Bank Account Details: Bank Of Baroda, Industrial Branch, Bharuch.**

	Rs.	P	Rs.	P
Gross annual Income-As per Profit & Loss A/c.				
Gross annual Income-As per Balance Sheet				
Details of Income not chargeable to Contribution under Section 58 and Rule 32				
(i) Donations received during the year from any source ...				
(ii) Grants received from Government and Local authorities ...				
(iii) Interest on Sinking or Depreciation Fund ... ..				
(iv) Amount spent for the purpose of education ... ..				
(v) Amount spent for the purpose of medical relief ... ..				
(vi) Deductions out of income from lands used for agricultural purposes ... ..				
(a) Land Revenue and Local Fund Cess ... ..				
(b) Rent payable to superior landlord ... ..				
(c) Cost of Production, if lands and cultivated by trust				
(vii) Deductions out of income for lands used for nonagricultural purposes :-				
(a) Assessment, cesses and other Government or Municipal Taxes ...				
(b) Ground rent payable to the superior landlord ...				
(c) Insurance premia ...				
(d) Repairs at 8.33% of gross rent of building ...				
(e) Cost of collection at 4 percent of gross rent of buildings let out				
(viii) Cost of collection of income or receipts from securities stocks, ect. At 1 percent of such income				
(ix) Deductions on account of repairs in respect of bulidings not rented and yielding no income, at 10 percent of the estimated gross annual rent.				
Gross Annual income chargeable to contribution Rs...				<b>0.00</b>

Income is not  
Contribution  
Bombay  
Act, 1961  
of the trust  
Educational

Liabale to  
u/s 32(a) of  
Public Trust  
as subject  
is exclusively for  
purpose.

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

Trust Address:  
**J. K. Shah**  
**Higher Education Support Trust**  
**3-Utkarsh Society**  
**B/H Polytechnic College,**  
**Bholav,**  
**BHARUCH-392 001**  
**Phone No. (O) 02642-225726**  
**UDIN NO. 23037120BGVTET9608**



**HIGHER EDUCATION SUPPORT TRUST**  
**A. P. Shah**  
**J. K. Shah**  
**Managing Trustee**

*(Signature)*  
**Chirag Tambedia & Co.**  
**Chartered Accountants**  
**Membership No. 037120**  
**Firm Registration No. 101849W**

Trustee  
Date :- 08/09/2023

**Trustee**

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
[ SCHEDULE IX (Vide Rule 17(1)) ]

Phone No.(O)263682  
Chirag Tambda  
F.C.A

B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Pubic Trust : **HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH**  
Registration No. **E-3164: Bharuch.**  
Date of Registration: **31/07/2006**  
Bank Account No. of Trust for transaction of Foreign Contribution: **40090953639**  
FCRA Registration No.: **041990072** Date: **28/10/2010**

Balance Sheet as on **31-03-2023**

FUNDS & LIABILITIES	Rs.		PROPERTY & ASSETS	Rs.	
<b>Trusts Funds or Corpus :- ( Schedule : 1)</b>		4,82,14,982.00	<b>Immovable Properties :- (at cost)</b>		0.00
Balance as per last Balance Sheet			<b>Movable Properties:- (Schedule 4)</b>		8,68,449.00
Adjustment during the year(give details)			<b>Investments :-</b>		0.00
<b>Other Earmarked Funds :- ( Schedule : 2)</b>		4,55,61,333.00	Note: The market value of the above investments is Rs. _____	0.00	
(Created under the provisions of the trusts deed or scheme or out the income)			<b>Furniture &amp; Fixtures :- Dead Stock</b>		0.00
Depreciation Fund			Balance as per last Balance Sheets	0.00	
<b>Higher Education Support Trust Fund</b>	4,55,61,333.00		Additions during the year	0.00	
			Less: Sales during the year	0.00	
			Depreciation up to date	0.00	
<b>Loans(Secured or Unsecured) :-</b>		0.00	<b>Loans (Secured or Unsecured):</b>		11406403.00
From trustees	0.00		Good/doubtful		
From others	0.00		Loans Scholarships [Schedule 5 (A)]	8513300.00	
			Other Loans [Schedule 5 (B)]	2893103.00	
<b>Liabilities :-</b>		5,73,772.00	<b>Advances :-</b>		0.00
For expenses (Schedule-3)	5,73,772.00		To Trustees	0.00	
For TDS	0.00	0.00	To Employees	0.00	
For rent and other deposits	0.00		To Contractor	0.00	
For sundry credit balances	0.00		To Lawyers	0.00	
			To others	0.00	
<b>Income and Expenditure Account :-</b>		57,06,235.04	<b>Cash and Bank Balances :- (Schedule : 6)</b>		8,77,81,470.04
Balance as per last Balance Sheet	1,18,05,456.15		(a) In Current (Saving) Account with		
Less: Appropriation, if any	0.00		Bank of Baroda	19,41,279.73	
<b>Add: Surplus as per Income and</b>	0.00		State Bank of India	72,305.96	
<b>Less: Deficit Expenditure Account</b>	6099221.11		Kotak Bank	0.00	
			(b) In Deposit Account with		
			Bank of Baroda	8,27,52,000.00	
			Kotak Bank FD	0.00	
			SBI Bank FD	30,09,049.00	
			(b) Cash on Hand	6,835.35	
<b>Total Rs.</b>		<b>10,00,56,322.04</b>	<b>Income and Expenditure Account :-</b>		0.00
			Balance as per Balance Sheet	0.00	
			Less: Appropriation, if any	0.00	
			Less: <b>Surplus</b> as per income and Expenditure	0.00	
			Less: Transfer to liabilities side	0.00	
			<b>Total Rs.</b>		<b>10,00,56,322.04</b>

As per our report of even date.

This above Balance Sheet to the best of my/our belief Contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

(If accounts are kept on cash basis)

**Chirag Tambda & Co.**  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W

TRUSTEE

Place : Bharuch  
Date : 08/09/2023  
UDIN NO. 230371208GVTEF9608



**HIGHER EDUCATION SUPPORT TRUST**  
**J. K. Shah**  
Managing Trustee  
**A. P. Shah**  
Trustee





**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambda  
F.C.A

B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Public Trust : **HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH**  
Registration No.-**E-3164, Bharuch.**  
FCRA Registration No.:041990072  
Date of Registration: 31/07/2006  
Address of Trust: 3-UTKARSH SOCIETY, B/H POLYTECHNIC COLLAGE, BHOLAV, BHARUCH  
Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639  
FCRA Registration No.:041990072 Date: 28/10/2010  
Bank Address: Bank of Baroda, Industrial Estate Branch

**Income and Expenditure Account for the year ending:31-3-2023**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Consolidated Rs.
<b>To Expenditure in respect of properties</b>		0.00	By Rent (accrued) x (realised)		0.00
Rates, Taxes, Cesses	0.00				
Repairs and maintenance	0.00				
Salaries	0.00		By Interest (accrued) x Other Int. (realised)		37,83,146.00
Insurance	0.00				
Depreciation (by way of provision or adjustment)	0.00		On FDR	36,93,040.00	
Other expenses	0.00				
To Establishment Expenses		44344.11	On Loans		0.00
To Remuneration to Trustee		0.00	Interest on IT Refund	37,371.00	
To Remuneration (in the case of a math)		0.00	On Bank account	52,735.00	
To the head of the math, including his household expenditure, if any		0.00			
To Legal Expenses		1,55,400.00	By Dividend		0.00
To Audit Fees		35400.00	By Donation in cash or kind (Schedule : 8)		3,20,88,459.00
To Contribution and fees			By Grants		0.00
<b>To Amount written off :-</b>		0.00	By Income from other sources (in details as far as possible)		0.00
(a) Bad debts	0.00		Misc. Income		0.00
(b) Loan scholarship	0.00				
(c) Irrecoverable rent	0.00				
(d) Other items	0.00				
To Miscellaneous Expenses		0.00			
To Depreciation		0.00			
To Amount transferred to Reserve or Specific Funds		12200000.00			
To Expenditure on object of the trust					
(a) Religious	0.00	2,95,35,682.00	By Transfer from Reserve		0.00
(b) Educational- (Schedule :7)	2,95,35,682.00				
(c) Relief of poverty	0.00				
(d) Medical Relief	0.00				
(e) Other charitable objects	0.00				
To Surplus carried over to Balance Sheet		0.00	By Excess of Expenses Over Income		60,99,221.11
<b>Total Rs.</b>		<b>4,19,70,826.11</b>	<b>Total Rs.</b>		<b>4,19,70,826.11</b>

As per our report of even date  
Strike off whichever is not applicable

*[Signature]*

Chirag Tambda & Co.  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W

TRUSTEE

Place : Bharuch  
Date - : 08/09/2023

UDIN NO. 23037120BGVTET9608

**HIGHER EDUCATION SUPPORT TRUST**

**A. P. Shah**

*[Signature]*  
**J. K. Shah**  
Managing Trustee

*[Signature]*  
**Shah Arvind P.**  
Trustee



**HIGHER EDUCATION SUPPORT TRUST, BHARUCH. - Consolidated**  
SCHEDULES FORMING PART OF BALANCE SHEET AT 31/03/2023

**SCHEDULE-1 TRUST FUND**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Trust Fund	20,91,000.00	0.00	0.00	20,91,000.00
2	Foreign contribution fund Utilised	1,52,101.00	0.00	0.00	1,52,101.00
3	Foreign contribution fund Unutilised	4,59,71,881.00	0.00	0.00	4,59,71,881.00
	<b>TOTAL</b>	<b>4,82,14,982.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,82,14,982.00</b>

**Schedule: -2 Other Earmarked Funds**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Higher Education Support Fund-(1)	68,61,333.00	0.00	0.00	68,61,333.00
2	Higher Education Support Accumulated Fund F.Y.2019-20	35,00,000.00	0.00	0.00	35,00,000.00
3	Higher Education Support Accumulated Fund F.Y.2020-21	80,00,000.00	0.00	0.00	80,00,000.00
4	Higher Education Support Accumulated Fund F.Y.2021-22	1,50,00,000.00	0.00	0.00	1,50,00,000.00
5	Higher Education Support Accumulated Fund F.Y.2022-23	0.00	1,22,00,000.00	0.00	1,22,00,000.00
	<b>TOTAL</b>	<b>3,33,61,333.00</b>	<b>1,22,00,000.00</b>	<b>0.00</b>	<b>4,55,61,333.00</b>

**SCHEDULE :- 3 LIABILITIES**

SR. NO.	For Expenses	Amount Rs.
1	Chirag Tambedia & Co.	240772.00
2	Alka C. Tambedia	180000.00
3	Salary Payable to Staff of HEST	99000.00
4	Chanadni Chirag Tambedia	21600.00
5	Hardik Modi	30000.00
6	TDS on expense	2400.00
	<b>TOTAL</b>	<b>5,73,772.00</b>

**SCHEDULE :- 4 Movable Assets**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Computer	75490.00	0.00	0.00	75490.00
2	Office furniture	598594.00	0.00	0.00	598594.00
3	Software	47966.00	0.00	0.00	47966.00
4	Air Conditioner	85000.00	0.00	0.00	85000.00
5	Invertors	22300.00	0.00	0.00	22300.00
6	Hp Printer	17500.00	0.00	0.00	17500.00
7	Mobile	21599.00	0.00	0.00	21599.00
	<b>TOTAL</b>	<b>868449.00</b>	<b>0.00</b>	<b>0.00</b>	<b>868449.00</b>

**Schedule: 5 (A) Loan & Advances Students**

**Consolidated**

SR. NO.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	Student 2008-09	106000.00	0.00	18000.00	88000.00
2	Student 2009-10	519000.00	0.00	18000.00	501000.00
3	Student 2010-11	399890.00	0.00	116000.00	283890.00
4	Student 2011-12	915000.00	0.00	213000.00	702000.00
5	Student 2012-13	166990.00	0.00	779100.00	89080.00
6	Student 2013-14	488000.00	0.00	105500.00	382500.00
7	Student 2014-15	1902700.00	0.00	931000.00	971700.00
8	Student 2015-16	3429500.00	0.00	1547000.00	1882500.00
9	Student 2016-17	1806990.00	0.00	1234490.00	572500.00
10	Student 2017-18	712490.00	0.00	417080.00	295410.00
11	Student 2018-19	2845000.00	30000.00	932000.00	1943000.00
	<b>Total A</b>	<b>1,47,94,470.00</b>	<b>30,000.00</b>	<b>63,11,170.00</b>	<b>85,13,300.00</b>



**HIGHER EDUCATION SUPPORT TRUST**  
**A. P. Shah**  
**J. K. Shah**  
Managing Trustee

*Shah Arvind P.*



**Schedule: 5 (B) Loan & Advances Others**

SR. NO.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	TDS	476216.00	37371.00	0.00	513587.00
2	Interest Accrued	5346845.00	4872187.00	9153927.00	1065105.00
3	TDS FY 2019-20	339109.00	0.00	0.00	339109.00
4	TDS FY 2020-21	254339.00	0.00	0.00	254339.00
5	TDS FY 2021-22	348139.00	0.00	0.00	348139.00
6	TDS F.Y.2022-23	0.00	372824.00	0.00	372824.00
<b>Total B</b>		<b>67,64,648.00</b>	<b>52,82,382.00</b>	<b>91,53,927.00</b>	<b>28,93,103.00</b>
<b>Total A+B</b>		<b>2,15,59,118.00</b>	<b>53,12,382.00</b>	<b>1,54,65,097.00</b>	<b>1,14,06,403.00</b>

<b>SCHEDULE--6 CASH &amp; BANK BALANCE</b>					Consolidated
SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Bank of Baroda-FCRA	593351.24	76190769.00	76493031.37	291088.87
2	Bank of Baroda-LOCAL	440087.18	53782292.66	52572188.98	1650190.86
3	State Bank of India -FCRA	31558.00	20952310.00	20949573.10	34294.90
4	Kotak Bank-LOCAL	156011.38	2106912.00	2262923.38	0.00
5	SBI - LOCAL	0.00	3038171.00	3000159.94	38011.06
6	Fixed Deposit	68723756.00	100398615.00	86370371.00	82752000.00
7	Fixed Deposit KOTAK	1500000.00	500000.00	2000000.00	0.00
8	Fixed Deposit SBI	0.00	3009049.00	0.00	3009049.00
9	Cash-LOCAL	9812.35	110000.00	112977.00	6835.35
<b>TOTAL</b>		<b>71454576.15</b>	<b>260088118.66</b>	<b>243761224.77</b>	<b>87781470.04</b>

**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C  
FOR THE YEAR ENDED ON 31.03.2023**

**SCHEDULE-7 EXPENSES FOR THE OBJECT OF THE TRUST**

SR. NO.	PARTICULARS	AMOUNT
<b>EDUCATION EXPENSES</b>		
1	Account Verification Expenses	1,86,662.00
2	Advertisement Expenses	57,386.00
3	Bonus	1,09,635.00
4	Computer Repaire & Maintanance	19,548.00
5	Conveyance Expenses	3,140.00
6	Couriers Charges	30,764.00
7	Electricity Charges	23,946.00
8	Office Expenses	1,34,275.00
9	Printing & Stationery Exp	37,984.00
10	Salary	13,89,045.00
11	Stamp Paper	9,525.00
12	Telephone Exp	13,432.00
13	Website Maintanance Charges	3,540.00
14	Scholarship to Students	7,30,000.00
15	Scholarship to Students 2019-20	43,09,000.00
16	Scholarship to Students 2020-21	41,55,000.00
17	Scholarship to Students 2021-22	65,90,000.00
18	Scholarship exps.	8,500.00
19	Scholarship to Students	1,17,01,800.00
20	Scholarship to Students A/c 2	22,500.00
<b>TOTAL</b>		<b>2,95,35,682.00</b>

**SCHEDULE-8 DONATION INCOME**

SR. NO.	PARTICULARS	AMOUNT
1	Donation in cash or kind	1,92,15,340.00
2	Donation from Student	1,28,73,119.00
<b>TOTAL</b>		<b>3,20,88,459.00</b>



**HIGHER EDUCATION SUPPORT TRUST**

**J. K. Shah  
Managing Trustee**

**A. P. Shah**

*Shah Arvind P.*  
**Trustee**

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
[ SCHEDULE IX (Vide Rule 17(1) ]



**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambda  
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B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Pubic Trust : HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH  
Registration No.E-3164: Bharuch.  
Date of Registration:31/07/2006  
Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639  
FCRA Registration No.:041990072

Balance Sheet as on 31-03-2023

FCRA

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
<b>Trusts Funds or Corpus (Schedule : 1)</b>		4,61,23,982.00	<b>Immovable Properties :- (at cost)</b>		0.00
Balance as per last Balance Sheet			Balance as per last Balance Sheets	0.00	
Adjustment during the year(give details)			Additions during the year	0.00	
			Less: Sales during the year	0.00	
			Depreciation up to date	0.00	
<b>Other Earmarked Funds :-</b>			<b>Investments :-</b>		0.00
(Created under the provisions of the trusts			Note:The market value of the above invest-		
dec scheme or out the income)			ments is Rs. _____	0.00	
Depreciation Fund			<b>Furniture &amp; Fixtures</b>		0.00
			Balance as per last Balance Sheets	0.00	
			Additions during the year	0.00	
			Less: Sales during the year	0.00	
			Depreciation up to date	0.00	
<b>Loans(Secured or Unsecured) :-</b>		0.00	<b>Loans (Secured or Unsecured):</b>		7156800.00
From trustees	0.00		Good/doubtful	0.00	
From others	0.00		Loans Scholarships (Schedule : 3)	7156800.00	
From Member	0.00		Other Loans	0.00	
			<b>Advances :-</b>		39025487.00
			To Trustees	0.00	
			To Employees	0.00	
			To Contractor	0.00	
			To Lawyers	0.00	
			To Others (Schedule : 4)	39025487.00	
			To TDS		0.00
<b>Liabilities :-</b>		21,800.00	<b>Cash and Bank Balances :- (Schedule : 5)</b>		5,30,57,383.77
For expenses - (Schedule-2)	21,800.00		(a) in Current (Saving) Account with		
For advances	0.00		Bank of Baroda	2,91,088.87	
For TDS	0.00		State Bank of India	34,294.90	
For and other deposits	0.00		(b) In Deposit Account	5,27,32,000.00	
For sundry credit balances -	0.00		(b) Cash on Hand	0.00	
Higher Education Support Trust		0.00			
<b>Income and Expenditure Account :-</b>		5,30,93,888.77	<b>Income and Expenditure Account :-</b>		0.00
Balance as per last Balance Sheet	4,47,31,662.24		Balance as per Balance Sheet	0.00	
Less: Appropriation, if any	0.00		Less : Appropriation, if any	0.00	
<b>Add: Surplus as per income and</b>	83,62,226.53		<b>Add: Deficit as per income and Expenditure A/C</b>	0.00	
Less: Deficit Expenditure Account	0.00		Less: Transfer to liabilities side	0.00	
<b>Total Rs.</b>		<b>9,92,39,670.77</b>	<b>Total Rs.</b>		<b>9,92,39,670.77</b>

As per our report of even date.  
This above Balance Sheet to the best of my/our belief Contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.  
(If accounts are kept on cash basis)

*Chirag Tambda & Co.*  
Chirag Tambda & Co.  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W



**HIGHER EDUCATION SUPPORT TRUST**  
TRUSTEE  
**A. P. Shah**  
*Shah Anand P.*  
Trustee  
**J. K. Shah**  
Managing Trustee

Place : Bharuch  
Date - : 08/09/2023  
UDIN NO. 23037120BGGVTET9608



THE BOMBAY PUBLIC TRUSTS ACT, 1950  
[ SCHEDULE IX (Vide Rule 17(1) ]



**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambda  
F.C.A.

B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Public Trust : HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH  
Registration No.-E-3164, Bharuch.  
Date of Registration: 31/07/2006  
Address of Trust: 3-UTKARSH SOCIETY, B/H POLYTECHNIC COLLAGE, BHOLAV, BHARUCH  
Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639  
FCRA Registration No.:041990072 Date: 28/10/2010  
Bank Address: Bank of Baroda, Industrial Estate Branch

Income and Expenditure Account for the year ending: **31-3-2023**

EXPENDITURE	Rs.		INCOME	FCRA	
	Rs.	Rs.		Rs.	Rs.
<b>To Expenditure in respect of properties</b>		0.00	By Rent (accrued) x (realised)		0.00
Rates, Taxes, Cessess	0.00				
Repairs and maintenance	0.00				
Sales	0.00		By Interest (accrued) x Other Int. (realised)		21,92,820.00
Insurance	0.00				
Depreciation (by way of provision or adjustment)	0.00		On FDR	21,33,603.00	
Other expenses	0.00				
To Establishment Expenses		21633.47	On Loans		0.00
To Remuneration to Trustee		0.00	Interest on IT Refund	37,371.00	
To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any		0.00	On Bank account	21,846.00	
To Legal Expenses		0.00	By Dividend		0.00
To Audit Fees		0.00	By Donation in cash or kind (Schedule 7)		1,79,15,340.00
To Contribution and fees		0.00	By Grants		0.00
<b>To Amount written off :-</b>			By Income from other sources (in details as far as possible)		0.00
(a) Bad debts	0.00				
(b) Loan scholarship	0.00				
(c) Irrecoverable rent	0.00				
(d) Other items	0.00				
To Miscellaneous Expenses					
To Depreciation					
To amount transferred to Reserve or specific Funds		0.00			
To Expenditure on object of the trust		0.00			
(a) Religious					
(b) Educational (schedule 6)		1,17,24,300.00	By Transfer from Reserve		0.00
(c) Relief of poverty					
(d) Medical Relief					
(e) Other charitable objects					
To Surplus carried over to Balance Sheet		8362226.53	By Excess of Expenses Over Income		0.00
<b>Total Rs.</b>		<b>2,01,08,160.00</b>	<b>Total Rs.</b>		<b>2,01,08,160.00</b>

0.00

As per our report of even date  
Strike off whichever is not applicable

*Chirag Tambda & Co.*  
Chirag Tambda & Co.  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W

Place : Bharuch  
Date - : 08/09/2023  
UDIN NO. 23037120BGVTET9608



HIGHER EDUCATION SUPPORT TRUST  
A. P. Shah  
J. K. Shah  
Managing Trustee

TRUSTEE

*Shah A.P.*  
Trustee

**HIGHER EDUCATION SUPPORT TRUST, BHARUCH. - FCRA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AT 31/03/2023**

**SCHEDULE-1 TRUST FUND**

Sr. No.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	Foreign contribution fund Utilised	1,52,101.00	0.00	0.00	152101.00
2	Foreign contribution fund Unutilised	4,59,71,881.00	0.00	0.00	45971881.00
	<b>Total</b>	<b>46123982.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46123982.00</b>

**SCHEDULE :- 2 LIABILITIES**

A	For Expenses	
1	Chirag Tambedia & Co.	11800.00
2	Alka C. Tambedia	10000.00
	<b>Total</b>	<b>21800.00</b>

**Schedule: -3- Loan & Advances Students**

FCRA

Sr. No.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	Student 2008-09	106000.00	0.00	18000.00	88000.00
2	Students 2009-10	477500.00	0.00	18000.00	459500.00
3	Students 2010-11	341400.00	0.00	89010.00	252390.00
4	Students 2011-12	697000.00	0.00	176000.00	521000.00
5	Students 2012-13	1285900.00	0.00	683600.00	602300.00
6	Student 2013-14	368000.00	0.00	105500.00	262500.00
7	Student 2014-15	1743200.00	0.00	863500.00	879700.00
8	Student 2015-16	2681000.00	0.00	1270500.00	1410500.00
9	Student 2016-17	1592500.00	0.00	1120000.00	472500.00
10	Student 2017-18	712490.00	0.00	417080.00	295410.00
11	Student 2018-19	2845000.00	0.00	932000.00	1913000.00
	<b>Total A</b>	<b>12849990.00</b>	<b>0.00</b>	<b>5693190.00</b>	<b>7156800.00</b>

**Schedule: 4- Loan & Advances Other**

Sr. No.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	TDS	476216.00	37371.00	0.00	513587.00
2	Interest Accrued	5346845.00	2158831.00	6769916.00	735760.00
3	Higher Education Support Trust - Local	29414141.00	7180191.00	0.00	36594332.00
4	TDS FY 2019-20	339109.00	0.00	0.00	339109.00
5	TDS FY 2020-21	254339.00	0.00	0.00	254339.00
6	TDS FY 2021-22	348139.00	0.00	0.00	348139.00
7	TDS F.Y. 2022-23	0.00	240221.00	0.00	240221.00
	<b>Total B</b>	<b>36178789.00</b>	<b>9616614.00</b>	<b>6769916.00</b>	<b>39025487.00</b>

	<b>Total A+B</b>	<b>49028779.00</b>	<b>9616614.00</b>	<b>12463106.00</b>	<b>46182287.00</b>
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**Schedule: 5 Cash & Bank Balance**

No.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	Bank Of Baroda	593351.24	7,61,90,769.00	7,64,93,031.37	291088.87
2	SBI	31558.00	20952310.00	20949573.10	34294.90
3	Fixed Deposit	41223756.00	68878615.00	57370371.00	52732000.00
	<b>Total...</b>	<b>41848665.24</b>	<b>166021694.00</b>	<b>154812975.47</b>	<b>53057383.77</b>

**HIGHER EDUCATION SUPPORT TRUST, BHARUCH. - FCRA**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**  
**FOR THE YEAR ENDED ON 31.03.2023**

**Schedule: 6- Expenditure**

Sr. No.	Particulars	Amount (Rs.)
1	Scholarship to Students	11701800.00
2	Scholarship to Students A/c 2	22500.00
	<b>TOTAL</b>	<b>11724300.00</b>

**SCHEDULE-7 INCOME**

SR. NO.	PARTICULARS	AMOUNT
1	Donation in cash or kind	17915340.00
	<b>Total.....</b>	<b>17915340.00</b>

**HIGHER EDUCATION SUPPORT TRUST**

**A. P. Shah**

**J. K. Shah**  
**Managing Trustee**

*Shah A.P. Shah*  
**Trustee**







**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No. (0)263682  
Chirag Tambda  
F.C.A.

B-206/207, R K Casa, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Public Trust : **HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH**  
Registration No. **E-3164: Bharuch**  
Date of Registration: 31/07/2006  
Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639  
FCRA Registration No.: 041990072 Date: 28/10/2010

Balance Sheet as on **31-03-2023**

FUNDS & LIABILITIES	Rs.		PROPERTY & ASSETS	LOCAL	
	Rs.	Rs.		Rs.	Rs.
<b>Trusts Funds or Corpus :- ( Schedule : 1)</b> Balance as per last Balance Sheet Adjustment during the year (give details)		20,91,000.00	<b>Immovable Properties :- (at cost)</b>		0.00
			<b>Movable Properties :- (Schedule 4)</b>		8,68,449.00
<b>Other Earmarked Funds :- (Schedule-2)</b>  (Created under the provisions of the trusts deed or scheme or out the income) Depreciation Fund <b>Higher Education Support Trust Fund</b>	4,55,61,333.00	4,55,61,333.00	<b>Investments :-</b>	0.00	
			Note: The market value of the above investments is Rs. _____		
			<b>Furniture &amp; Fixtures :- Dead Stock</b>		0.00
			Balance as per last Balance Sheets	0.00	
			Additions during the year	0.00	
			Less: Sales during the year	0.00	
			Depreciation up to date	0.00	
<b>Loans (Secured or Unsecured) :-</b>		0.00	<b>Loans (Secured or Unsecured):</b>		1818448.00
From trustees	0.00		Good/doubtful		
From others	0.00		Loans Scholarships (Schedule 5)	1356500.00	
From Member	0.00		<b>Other Loans (Schedule 6)</b>	461948.00	
			<b>Advances :-</b>		0.00
			To Trustees	0.00	
			To Employees	0.00	
			To Contractor	0.00	
			To Lawyers	0.00	
			To others -TDS	0.00	
<b>Liabilities :-</b>		3,71,46,304.00			
For expenses (Schedule-3)	3,71,46,304.00				
For TDS	0.00				
For rent and other deposits	0.00				
For sundry credit balances	0.00				
			<b>Cash and Bank Balances :- (schedule: 7)</b>		3,47,24,086.27
			(a) in Current (Saving) Account with		
			Bank of Baroda	16,50,190.86	
			Kotak Bank	0.00	
			SBI Bank	38,011.06	
			(b) Cash on Hand	6,835.35	
			(c) Bank FD	3,00,20,000.00	
			(d) Kotak Bank FD	30,09,049.00	
<b>Income and Expenditure Account :-</b>		0.00	<b>Income and Expenditure Account :-</b>		47387653.73
Balance as per last Balance Sheet	0.00		Balance as per Balance Sheet	32926206.09	
Less: Appropriation, if any	0.00		Less : Appropriation, if any	0.00	
<b>Add: Surplus as per Income and</b>			<b>Add: Deficit as per income and Expenditure A/c</b>	1,44,61,447.64	
Less: Deficit Expenditure Account	0.00		<b>Less: Surplus as per Income and</b>	0.00	
<b>Total Rs.</b>		8,47,98,637.00	<b>Total Rs.</b>		8,47,98,637.00

- As per our report of even date (If accounts are kept on cash basis)
- This above Balance Sheet to the best of my/our belief Contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust
- Income Outstanding:-

Rent	0.00
Interest	0.00
Other Income	0.00
<b>Total Rs.</b>	<b>0.00</b>

Chirag Tambda & Co.  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W

Place : Bharuch  
Date - : 08/09/2023  
UDIN NO. 23037120BGVTET9608



**HIGHER EDUCATION SUPPORT TRUST**

TRUSTEE

**J. K. Shah**  
Managing Trustee

**A. P. Shah**

Shah Ashwin P.  
Trustee



**CHIRAG TAMBEDIA & CO.**  
CHARTERED ACCOUNTANTS

Phone No.(O)263682  
Chirag Tambedia  
F.C.A

B-206/207, R K Casta, 2nd Floor, B/h Patel Super Market, Station Road, BHARUCH-392001

Name of the Pubic Trust : **HIGHER EDUCATION SUPPORT TRUST, BHOLAV, BHARUCH**  
Registration No.-**E-3164, Bharuch.**  
Date of Registration: 31/07/2006  
Address of Trust: 3-UTKARSH SOCIETY, B/H POLYTECHNIC COLLAGE, BHOLAV, BHARUCH  
Bank Account No. of Trust for transaction of Foreign Contribution: 40090953639  
FCRA Registration No.: 041990072 Date: 28/10/2010  
Bank Address: Bank of Baroda, Industrial Estate Branch

LOCAL

**Income and Expenditure Account for the year ending : 31-3-2023**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
<b>To Expenditure in respect of properties</b>		0.00	By Rent ( <u>accrued</u> ) x (realised)		0.00
Rates, Taxes, Cessess	0.00				
Repairs and maintenance	0.00				
Salaries	0.00		By Interest ( <u>accrued</u> ) x Other Int. (realised)		15,90,326.00
Insurance	0.00				
Depreciation (by way of provision or adjustment)	0.00		On FDR	15,59,437.00	
Other expenses	0.00				
To Establishment Expenses		22,710.64	On Loans		0.00
To Remuneration to Trustee		0.00			
To Remuneration (in the case of a math)		0.00	On Bank account		30,889.00
To the head of the math, including his household expenditure, if any		0.00			
To Legal Expenses		1,55,400.00	By Dividend		
To Audit Fees		35,400.00	By Donation in cash or kind (Schedule : 9)		1,41,73,119.00
To Contribution and fees					
<b>To Amount written off :-</b>		0.00	By Grants		
(a) Bad debts	0.00				
(b) Loan scholarship	0.00				
(c) Irrecoverable rent	0.00		By Income from other sources (in details as far as possible)		0.00
(d) Other items	0.00		By Misc. Income		0.00
To Miscellaneous Expenses		0.00			
To Depreciation		0.00			
To Amount transferred to Reserve or Specific Funds		12200000.00			
To Expenditure on object of the trust		1,78,11,382.00			
(a) Religious	0.00				
(b) Educational- (Schedule : 8)	1,78,11,382.00		By Transfer from Reserve		0.00
(c) Relief of poverty	0.00				
(d) Medical Relief	0.00				
(e) Other charitable objects	0.00				
To Surplus carried over to Balance Sheet		0.00	By Excess of Expenses Over Income		1,44,61,447.64
<b>Total Rs.</b>		<b>30224892.64</b>	<b>Total Rs.</b>		<b>30224892.64</b>

As per our report of even date  
Strike off whichever is not applicable

*Chirag Tambedia & Co.*  
Chirag Tambedia & Co.  
Chartered Accountants  
Membership No. 037120  
Firm Registration No. 101849W



Place : Bharuch  
Date : 08/09/2023  
UDIN NO. 23037120BGVTET9608

**HIGHER EDUCATION SUPPORT TRUST** TRUSTEE  
**A. P. Shah**  
*Shah Arvind P.*  
Trustee  
**J. K. Shah**  
Managing Trustee



**HIGHER EDUCATION SUPPORT TRUST, BHARUCH. - LOCAL**SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED 31/3/2023**SCHEDULE-1 TRUST FUNDS**

Local

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Trust Fund	2091000.00	0.00	0.00	2091000.00
	<b>TOTAL</b>	<b>2091000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2091000.00</b>

**SCHEDULE-2 OTHER EARMARKED FUNDS**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Higher Education Support Fund-1	6861333.00	0.00	0.00	6861333.00
2	Higher Education Support Accumulated Fund F.Y.2019-20	3500000.00	0.00	0.00	3500000.00
3	Higher Education Support Accumulated Fund F.Y.2020-21	8000000.00	0.00	0.00	8000000.00
4	Higher Education Support Accumulated Fund F.Y.2021-22	15000000.00	0.00	0.00	15000000.00
5	Higher Education Support Accumulated Fund F.Y.2022-23	0.00	12200000.00	0.00	12200000.00
	<b>TOTAL</b>	<b>33361333.00</b>	<b>12200000.00</b>	<b>0.00</b>	<b>45561333.00</b>

**SCHEDULE :- 3 LIABILITIES**

A	For Expenses	Amount Rs.
1	Chirag Tambda & Co.	228972.00
2	Alka C. Tambda	170000.00
3	Higher Education Support Trust FCRA	36594332.00
4	Salary Payable to Staff of HEST	99000.00
5	Chandani Chirag Tambda	21600.00
6	Hardik Modi	30000.00
7	TDS on expense	2400.00
	<b>TOTAL</b>	<b>37146304.00</b>

**SCHEDULE :- 4 Movable Assets**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Computer	75490.00	0.00	0.00	75490.00
2	Office furniture	598594.00	0.00	0.00	598594.00
3	Software	47966.00	0.00	0.00	47966.00
4	A/C	85000.00	0.00	0.00	85000.00
5	Invetors	22300.00	0.00	0.00	22300.00
6	Hp Printer	17500.00	0.00	0.00	17500.00
7	Mobile	21599.00	0.00	0.00	21599.00
	<b>TOTAL</b>	<b>868449.00</b>	<b>0.00</b>	<b>0.00</b>	<b>868449.00</b>

**SCHEDULE :- 5 Loans & Advances Students**

Local

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
1	Students 2008-09	0.00	0.00	0.00	0.00
2	Students 2009-10	41500.00	0.00	0.00	41500.00
3	Students 2010-11	58490.00	0.00	26990.00	31500.00
4	Students 2011-12	218000.00	0.00	37000.00	181000.00
5	Students 2012-13	384000.00	0.00	95500.00	288500.00
6	Students 2013-14	120000.00	0.00	0.00	120000.00
7	Students 2014-15	159500.00	0.00	67500.00	92000.00
8	Students 2015-16	748500.00	0.00	276500.00	472000.00
9	Students 2016-17	214490.00	0.00	114490.00	100000.00
10	Students 2017-18	0.00	0.00	0.00	0.00
11	Students 2018-19	0.00	30000.00	0.00	30000.00
	<b>Total</b>	<b>1944480.00</b>	<b>30000.00</b>	<b>617980.00</b>	<b>1356500.00</b>

HIGHER EDUCATION SUPPORT TRUST  
A. P. ShahV. K. Shah  
Managing Trustee

Shah Arvind P.

**Schedule: -6- Loan & Advances Other**

SR. NO.	Particulars	Opening Balance	Addition	Deduction	Closing Balance
1	TDS F.Y.2022-23	0.00	132603.00	0.00	132603.00
2	Interest Accrued	0.00	2713356.00	2384011.00	329345.00
	<b>Total B</b>	-	<b>28,45,959.00</b>	<b>23,84,011.00</b>	<b>4,61,948.00</b>
	<b>Total A+B</b>	<b>19,44,480.00</b>	<b>28,75,959.00</b>	<b>30,01,991.00</b>	<b>18,18,448.00</b>

**SCHEDULE-7 CASH & BANK BALANCE**

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITION	DEDUCTION	CLOSING BALANCE
<b>A</b>	<b>BANK</b>				
1	Bank of Baroda	440087.18	53782292.66	52572188.98	1650190.86
2	Kotak Bank	156011.38	2106912.00	2262923.38	0.00
3	SBI BANK	0.00	3038171.00	3000159.94	38011.06
	<b>Total-A</b>	<b>596098.56</b>	<b>58927375.66</b>	<b>57835272.30</b>	<b>1688201.92</b>
<b>B</b>	<b>Cash on Hand</b>				
1	Cash	9812.35	110000.00	112977.00	6835.35
	<b>Total-B</b>	<b>9812.35</b>	<b>110000.00</b>	<b>112977.00</b>	<b>6835.35</b>
<b>C</b>	<b>Bank FD</b>				
1	S.O.B - FD	27500000.00	3,15,20,000.00	29000000.00	30020000.00
	<b>Total-C</b>	<b>27500000.00</b>	<b>31520000.00</b>	<b>29000000.00</b>	<b>30020000.00</b>
<b>D</b>	<b>Kotak Bank FD</b>				
1	Kotak FD	1500000.00	5,00,000.00	2000000.00	0.00
2	SBI FD	0.00	30,09,049.00	0.00	3009049.00
	<b>Total -D</b>	<b>1500000.00</b>	<b>3509049.00</b>	<b>2000000.00</b>	<b>3009049.00</b>
	<b>TOTAL A+B+C+D</b>	<b>29605910.91</b>	<b>94066424.66</b>	<b>88948249.30</b>	<b>34724086.27</b>

**SCHEDULE-8 EXPENSES FOR THE OBJECT OF THE TRUST**

SR. NO.	PARTICULARS	AMOUNT
	<b>EDUCATION EXPENSES</b>	
1	Account Verification Expenses	186662.00
2	Advertisement Expenses	57386.00
3	Bonus	109635.00
4	Computer Repaire & Maintanance	19548.00
5	Conveyance Expenses	3140.00
6	Couriers Charges	30764.00
7	Electricity Charges	23946.00
8	Office Expenses	134275.00
9	Printing & Stationery Exp	37984.00
10	Salary	1389045.00
11	Stamp Paper	9525.00
12	Telephone Exp	13432.00
13	Website Maintanance Charges	3540.00
14	Scholarship exps.	8500.00
15	Scholarship to Students	730000.00
16	Scholarship to Students 2019-20	4309000.00
17	Scholarship to Students 2020-21	4155000.00
18	Scholarship to Students 2021-22	6590000.00
	<b>Total.....</b>	<b>17811382.00</b>

**SCHEDULE-9 INCOME**

SR. NO.	PARTICULARS	AMOUNT
1	Donation in cash or kind	1300000.00
2	Donation from Student	12873119.00
	<b>Total.....</b>	<b>14173119.00</b>

**NIHAR EDUCATION SUPPORT TRUST**

**J. K. Shah**  
Managing Trustee

**A. P. Shah**

Shah Arvind P.  
Trustee







# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



भारत 2023  
भारत 2023

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