

REGISTERED COMPANY NUMBER: 07581341 (England and Wales)
REGISTERED CHARITY NUMBER: 1145318

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BLOSSOM TRUST**

Accura Accountants Ltd
Langley House
53 Theobald Street
Borehamwood
WD6 4RT

BLOSSOM TRUST

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is empowering underprivileged students to overcome barriers and achieve their full potential through accessible education and dedicated support.

Blossom Trust launched its Graduate Support Scheme in 2014, forging partnerships with the welfare services of Jaffna University and the Students' Union of Eastern University. Candidates are selected through a rigorous process overseen by university registrars and subsequently approved by the trustees of Blossom Trust.

Since its inception, the number of students benefiting from the scheme has grown steadily. At present, Blossom Trust supports a total of 157 students: 97 from the University of Jaffna (50 at the Jaffna premises and 47 at the Faculty of Engineering in Kilinochchi), 59 from Eastern University, and 1 from the University of Moratuwa. These students pursue a diverse range of disciplines, including Management, Nursing, Pharmacy, Engineering, Agriculture, Law, Arts, Commerce, Medicine, and Science.

Unicom TIC is an IT tutoring centre based in Jaffna, Sri Lanka provide 9 months industry-ready IT skill development courses for determined individuals with a passion for innovative technology skills, regardless of their background.

They empower and equip students who will undergo workshops and attend interviews conducted regionally. Selected students will then participate in the certificate and diploma program, with guaranteed job placements on successful completion of the course. As this course is likely to provide life changing job opportunities, Blossom Trust with the help of many sponsors, provided financial support to 90 students to take care of their boarding and lodging facilities.

Further details about the Blossom Trust can be found in their website www.blossomtrust.org.uk.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the company made donations as follows:

£13,464 (2024: £15,961) to Eastern University,
£12,624 (2024: £12,911) to Jaffna University,
£Nil (2024: £274) to Batticoala Project Management,
£Nil (2024: £144) to Women Empowerment,
£Nil (2024: £1,174) to Sandiply School Archway Project,
£Nil (2024: £699) to Manikkavasagar Boys Home,
£378 (2024: £368) to Moratuwa Medical Student Financial Support Scheme,
£126 (2024: £2,045) to Remembrance Food Distribution,
£4,166 (2024: 2,672) to Adhoc education support,
£11,690 (2024: £7,724) Killinochi - Jaffna Uni - Financial support scheme,
£130 (2024: £2,908) to Community Well - Vaddavan, Batticoala,
£25,034 (2024: £Nil) to Unicorn-Financial Support,
£1,215 (2024: £Nil) to Mindsight -Psychological support

FINANCIAL REVIEW

Financial position

Incoming resources increased from £59,506 in 2024 to £71,315 this year.

Total expenditure increased from £48,871 in 2024 to £71,660 for the current year.

The above factors resulted in a deficit of £345 for the current year against a surplus of £10,635 for the year ending 31 March 2024.

The net assets of the company as at 31 March 2025 amounted to £81,934 (2024: £82,279)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Principal funding sources

Donations have been used to assist with the company's charitable aims.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

The trust's reserve policy is to keep reserves to a minimum, whilst ensuring it has sufficient reserves to cover anticipated expenditure for a six month period.

The reserves currently stand at £81,934 and the Trustees are considering a number of projects to support this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07581341 (England and Wales)

Registered Charity number

1145318

Registered office

31a Brand Ville Gardens
Ilford
Essex
IG6 1JG

Trustees

A Kanagasabai Technical Consultant
N Selvakumar Accountant
V Senathirajah Manager
W Shantharuban C.e.o
R Vccrasingam Neshakar Accountant

Independent Examiner

G Chajet BA (Hons) FCA
Accura Accountants Ltd
Langley House
53 Theobald Street
Borehamwood
WD6 4RT

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

BLOSSOM TRUST (REGISTERED NUMBER: 07581341)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

N Selvakumar - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLOSSOM TRUST

Independent examiner's report to the trustees of Blossom Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Chajet BA (Hons) FCA

Accura Accountants Ltd
Langley House
53 Theobald Street
Borehamwood
WD6 4RT

19 December 2025

BLOSSOM TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		69,833	58,697
Investment income	2	1,482	809
Total		<u>71,315</u>	<u>59,506</u>
EXPENDITURE ON			
Raising funds		1,100	1,791
Charitable activities			
General fund		70,167	47,080
Other		393	-
Total		<u>71,660</u>	<u>48,871</u>
NET INCOME/(EXPENDITURE)		(345)	10,635
RECONCILIATION OF FUNDS			
Total funds brought forward		82,279	71,644
TOTAL FUNDS CARRIED FORWARD		<u>81,934</u>	<u>82,279</u>

The notes form part of these financial statements

BLOSSOM TRUST (REGISTERED NUMBER: 07581341)**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Cash at bank		83,314	82,519
CREDITORS			
Amounts falling due within one year	6	(1,380)	(240)
NET CURRENT ASSETS		<u>81,934</u>	<u>82,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		81,934	82,279
NET ASSETS		<u>81,934</u>	<u>82,279</u>
FUNDS	7		
Unrestricted funds		<u>81,934</u>	<u>82,279</u>
TOTAL FUNDS		<u>81,934</u>	<u>82,279</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

N Selvakumar - Trustee

The notes form part of these financial statements

BLOSSOM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 months. They are therefore of the opinion that the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable	<u>1,482</u>	<u>809</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

BLOSSOM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

<u>31.3.25</u>	<u>31.3.24</u>
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No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	58,697
Investment income	809
Total	<u>59,506</u>
EXPENDITURE ON	
Raising funds	1,791
Charitable activities	
General fund	47,080
Total	<u>48,871</u>
NET INCOME	10,635
RECONCILIATION OF FUNDS	
Total funds brought forward	71,644
TOTAL FUNDS CARRIED FORWARD	<u>82,279</u>

BLOSSOM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	1,140	-
Accrued expenses	<u>240</u>	<u>240</u>
	<u>1,380</u>	<u>240</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	82,279	(345)	81,934
TOTAL FUNDS	<u>82,279</u>	<u>(345)</u>	<u>81,934</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,315	(71,660)	(345)
TOTAL FUNDS	<u>71,315</u>	<u>(71,660)</u>	<u>(345)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	71,644	10,635	82,279
TOTAL FUNDS	<u>71,644</u>	<u>10,635</u>	<u>82,279</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,506	(48,871)	10,635
TOTAL FUNDS	<u>59,506</u>	<u>(48,871)</u>	<u>10,635</u>

BLOSSOM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	71,644	10,290	81,934
TOTAL FUNDS	<u>71,644</u>	<u>10,290</u>	<u>81,934</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,821	(120,531)	10,290
TOTAL FUNDS	<u>130,821</u>	<u>(120,531)</u>	<u>10,290</u>

8. RELATED PARTY DISCLOSURES

None of the Trustees receive any remuneration for their services or reimbursement of expenses.

N Selvakuma a trustee is also a director of London Convenience Stores Ltd a company. During the year, London Convenience Stores Ltd paid accountancy fees of £1,140 (2024 : £nil) on behalf of the charitable company. At the balance sheet date, an amount of £1,140 was owed by the charitable company to London Convenience Stores Ltd. The balance is unsecured, interest-free and repayable on demand.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.