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**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 30 Jun 2023**

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**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

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**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUN 2023**

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<b>Trustees</b>	Sajalieu BARRIE (Appointed 10 Jun 2020) Fatmata Binta SOW (Appointed 10 Jun 2020) Alhajie Mohamed JALLOH (Appointed 10 Jun 2020) Jagilieu Mohamed BAH (Appointed 10 Jun 2020)
<b>Charity registered number</b>	1190605
<b>Company registered number</b>	12675895
<b>Registered office</b>	31 High Street Gravesend Kent DA11 0AZ
<b>Accountants</b>	SMG Business Accountants Ltd Chartered Certified Accountants 85 Great Portland Street First Floor London W1W 7LT
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB

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# **FULLAH PROGRESSIVE UNION (FPU UK&I)**

## **(A charitable incorporated organization)**

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### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 JUN 2023**

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The Trustees present their annual report together with the financial statements of the FULLAH PROGRESSIVE UNION (FPU UK&I) for the year ended 30 Jun 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Charity are:

- To advance the culture and cultural heritage of the Fullah people in the UK and Sierra Leone by organising cultural festivals and related activities.
- Working to establishing a Fullah cultural centre in the UK for the benefit of Fullah people living in the UK and local communities' interest in learning about the Fullah culture

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Activities undertaken to achieve objectives**

To achieve its objectives the Charity:

- The charity continues to plan its activities to serve all areas of our community by standing to their remarkable events.
- The charity engaged and reached out to other related community groups and organizations on behalf of members in the community to ensure all interest are considered.
- The charity is continuously working with other stakeholders in organizing online symposium and forums for the community.

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**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUN 2023**

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**Objectives and activities (continued)**

**c. Main activities undertaken to further the Charity's purposes for the public benefit**

- Childbirth Celebration
- Eid Celebration
- Bereavement Events
- Ramadhan Iftar
- Fund Raising Events

# **FULLAH PROGRESSIVE UNION (FPU UK&I)**

## **(A charitable incorporated organization)**

### **Financial review**

#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

The Trustees would like to ensure a minimum reserves level compatible with their responsibilities and services of the organisation, and in line with guidance from the Charities Commission. The aim is to build a level of reserves equivalent to three months running costs, plus an amount allowing payment of any other outstanding commitments. Whilst we acknowledge the gap between the target and the current reserve level, we are mindful that this policy will allow for potential gaps in funding and enable efficient cashflow.

### **Structure, governance and management**

#### **a. Constitution**

FULLAH PROGRESSIVE UNION (FPU UK&I) a charitable incorporated organization (CIO), was registered as a charity 28 July 2020. It is governed by a CIO - Foundation model constitution and operates in accordance with this constitution.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO constitution.

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## FULLAH PROGRESSIVE UNION (FPU UK&I)

### (A charitable incorporated organization)

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#### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 JUN 2023

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#### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 22 December 2024 and signed on their behalf by:



.....  
Alhajie Mohamed Jalloh  
(Chair)

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 JUN 2023**

**Independent examiner's report to the Trustees of Fullah Progressive Union (FPU UK&I) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 Jun 2023.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.


I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 22 December 2024

Archibald H R Graham (FCCA)  
SMG Business Accountants Ltd  
Chartered Certified Accountants  
85 Great Portland Street, First Floor, London W1W 7LT



**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 Jun 2023**

	Note	Unrestricted Fund 2023 £	Total Funds 2023 £	Unrestricted Fund 2022 £	Total Funds 2022 £
<b>Income from:</b>					
Donations, legacies and grants	3	27,994	27,994	5,849	5,849
Income from charitable activities	4	6,660	6,660	-	-
<b>Total income</b>		<b>34,654</b>	<b>34,654</b>	<b>5,849</b>	<b>5,849</b>
Expenditure on charitable activities	5	26,480	26,480	9,013	9,013
<b>Total expenditure</b>		<b>26,480</b>	<b>26,480</b>	<b>9,013</b>	<b>9,013</b>
<b>Net income/(expenditure) for the year before Tax</b>		<b>8,174</b>	<b>8,174</b>	<b>(3,164)</b>	<b>(3,164)</b>
<b>Tax Payable</b>	8	<b>1,346</b>	<b>1,346</b>		
<b>Net income/(expenditure) for the year before Transfers Funds</b>		<b>6,828</b>	<b>6,828</b>	<b>(3,164)</b>	<b>(3,164)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>	10	<b>6,828</b>	<b>6,828</b>	<b>(3,164)</b>	<b>(3,164)</b>
<b>Reconciliation of funds</b>					
Balance at 1 July 2022		2,821	2,821	5,985	5,985
<b>Balance at 30 Jun 2023</b>		<b>9,649</b>	<b>9,649</b>	<b>2,821</b>	<b>2,821</b>

The Statement of financial activities includes all gains and losses recognized in the period.

The notes on pages 9 to 14 form part of these financial statements.

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**BALANCE SHEET**  
**AS AT 30 Jun 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets		-	-
<b>Total Fixed Asset</b>			
<b>Current Assets</b>			
Cash at bank and in hand		12,342	4,161
<b>Net current assets</b>		<b>12,342</b>	<b>4,161</b>
<b>Creditors</b>			
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	(2,694)	(1,340)
<b>Net current assets/(liabilities)</b>		<b>9,648</b>	<b>2,821</b>
<b>Net assets</b>		<b>9,648</b>	<b>2,821</b>
<b>Charity funds</b>			
Funds- Unrestricted	<b>11</b>	9,648	2,821
<b>Total Charity funds</b>		<b>9,648</b>	<b>2,821</b>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorized for issue by the Trustees on 22 December 2024 and signed on their behalf by:



.....  
Alhajie Mohamed JALLOH  
(Chair)

The notes on pages 9 to 14 form part of these financial statements.

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# **FULLAH PROGRESSIVE UNION (FPU UK&I)**

## **(A charitable incorporated organization)**

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### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 30 JUN 2023**

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#### **1. General information**

Fullah Progressive Union (FPU UK&I) a charitable incorporated organization (CIO), was registered as a charity 28 July 2020. It is governed by a CIO - Foundation model constitution and operates in accordance with this constitution. The Charity's principal office address is 31 High Street Gravesend Kent DA11 0AZ

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fullah Progressive Union (FPU UK&I) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUN 2023**

**3 Donations, legacies and grants**

	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Donations	27,994	27,994	5,849	5,849
<b>Total donations and legacies</b>	<b>27,994</b>	<b>27,994</b>	<b>5,849</b>	<b>5,849</b>

**4 Income from charitable activities**

	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Festive and Cultural Event Income	6,660	6,660	-	-
<b>Total charitable activities</b>	<b>6,660</b>	<b>6,660</b>	<b>-</b>	<b>-</b>

**5 Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted 2023 £	Total 2023 £	Unrestricted 2022 £	Total 2022 £
Culture and cultural heritage advancement	26,480	26,480	9,013	9,013
	<b>26,480</b>	<b>26,480</b>	<b>9,013</b>	<b>9,013</b>

# FULLAH PROGRESSIVE UNION (FPU UK&I)

## (A charitable incorporated organization)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 JUN 2023

#### 6 Expenditure on charitable activities (continued)

##### Analysis of expenditure on charitable activities by category:

	2023	2022
	£	£
Accountancy fees	1,395.00	450.00
Advertising and promotion	1,206.16	-
Charitable donations paid	-	2,075.00
Events and networking	13,459.30	5,380.00
ICT software, subscriptions and consumables	500.00	-
Insurance	154.53	-
Other professional fees	210.00	-
Statutory fees	68.00	-
Subscriptions	69.57	183.88
Sundry expenses	60.00	34.80
Travel expenses	217.93	-
Venue Hire	9,140.00	-
Penalties & fines	-	890.00
	<b>26,480</b>	<b>9,013</b>

#### Independent examiner's remuneration:

The independent examiner's remuneration amounts to an independent examiner fee of £300 (**2022** nil), and accounts preparation services of £870 (**2022** £450).

#### 7 Trustee remuneration and expenses

During the period, no Trustees were paid project management fees for the administration and management of the Charity's activities. No Trustees' remuneration and other benefits have been paid (**2022** £0)

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUN 2023**

**8 Corporation Tax**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporation Tax Charge	1,346.05	-

During the year, the charity's financial activities were conducted through its CIC entity and could not claim UK corporation tax exemption status on its activities for the year.

**9 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1,348	1,340
Corporation tax payable	1,346	-
<b>Creditors: amounts falling due within one year</b>	<b>2,694</b>	<b>1,340</b>

**10 Movement in funds**

	<b>Bal at 01 Jul 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Bal at 30 Jun 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>					
General Funds	2,821	34,654	(27,827)	-	9,648
	2,821	34,654	(27,827)	-	9,648
<b>Restricted fund</b>					
				-	-
	-	-	-	-	-
<b>Total</b>	<b>2,821</b>	<b>34,654</b>	<b>(27,827)</b>	<b>-</b>	<b>9,648</b>

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
**(A charitable incorporated organization)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUN 2023**

**11 Statement of Funds**

**Statement of funds - current period**

	Bal at 01 July 2022	Income	Expenditure	Transfers	Bal at 30 Jun 2023
	£	£	£	£	£
Restricted fund		-	-	-	-
Unrestricted fund	2,821	34,654	(27,827)	-	9,648
<b>Total</b>	<b>2,821</b>	<b>34,654</b>	<b>(27,827)</b>	<b>-</b>	<b>9,648</b>

**Statement of funds - Prior period**

	Bal at 01 July 2021	Income	Expenditure	Transfers	Bal at 30 Jun 2022
	£	£	£	£	£
Restricted fund					-
Unrestricted fund	5,985	5,849	(9,013)		2,821
<b>Total</b>	<b>5,985</b>	<b>5,849</b>	<b>(9,013)</b>	<b>-</b>	<b>2,821</b>

**12 Summary of funds**

**Summary of funds - current period**

	Bal at 01 July 2022	Income	Expenditure	Transfers	Bal at 30 Jun 2023
	£	£	£	£	£
General Fund	2,821	34,654	(27,827)	-	9,648
<b>Total</b>	<b>2,821</b>	<b>34,654</b>	<b>(27,827)</b>	<b>-</b>	<b>9,648</b>

**Summary of funds - Prior period**

	Bal at 01 July 2022	Income	Expenditure	Transfers	Bal at 30 Jun 2022
	£	£	£	£	£
General Funds	5,985	5,849	(9,013)		2,821
<b>Total</b>	<b>5,985</b>	<b>5,849</b>	<b>(9,013)</b>	<b>-</b>	<b>2,821</b>

**FULLAH PROGRESSIVE UNION (FPU UK&I)**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUN 2023**

**13 Analysis of net assets between funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Current Assets	12,342		12,342	4,161		4,161
Current Liabilities	(2,694)		(2,694)	(1,340)		(1,340)
<b>Net assets</b>	<b>9,648</b>	<b>-</b>	<b>9,648</b>	<b>2,821</b>	<b>-</b>	<b>2,821</b>

**14 Financial instruments**

	2023 £	2022 £
Financial assets	12,342	4,161
Financial Liabilities	2,694	1,340

Financial assets and liabilities are measured at fair value through income and expenditure comprise of cash and cash equivalent