

IMO PROGRESSIVE UNION

Report and Financial Statements

For the Year ended 31 March 2025

**IMO PROGRESSIVE UNION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025**

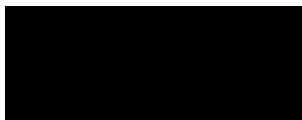
Contents	Page
Legal and Administrative Information	2
Report of the Trustees	3-7
Independent Examiner's report	8
Statement of Financial Activities	9
Balance sheet	10
Notes forming part of the Financial statements	11-13

**IMO PROGRESSIVE UNION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES



REGISTERED OFFICE

234 Leithland Road
Glasgow
G53 5AR.

BANKERS

BANK OF SCOTLAND

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

SCOTTISH CHARITY COMMISSION REGISTERED NUMBER
SC049996

IMO PROGRESSIVE UNION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. [REDACTED] are the first Trustees of the above charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The principal activities of the charity continue to be the provision of charitable activities. The objects of the trust ("the objects") are:

1. To promote the advancement of active citizenship; IPU will promote this objective through the development and teaching of civic values; the encouragement of voluntary activity and increasing the involvement of individuals in community activity; the promotion of community union, and sense of belonging among ethnic Imos in Glasgow and its environs
2. To promote the prevention or relief of poverty; The Union will provide a support network for poverty alleviation, health education and disaster relief amongst disadvantaged and needy communities, families and groups, particularly in Glasgow and Imo; Through training for work skills, promotion of social enterprise development, and encouragement of Fair Trade activities, the Union will work to prevent those who are poor from becoming poorer as well as preventing those who are at risk of being poor from becoming poor. The Union will also promote relief of those in need by reason of age, ill health, disability, financial hardship or another disadvantage.
3. To promote the advancement of education; The Imo Progressive Union will promote activities that will advance capacity development, skills empowerment, training and research opportunity for its members and the wider community.
4. Network with like-minded statutory and voluntary sector agencies, government departments and individuals at local, national and international levels.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

1. During the period of April 2024 to March 2025, this charity has actively involved in the following activities.
2. Promotional work: The trustees were actively involving in the promotion of this charity to the like-minded people and recruiting volunteers. Meetings, events, festivals and Christmas party were organized in this regard.
3. Education and Training: digital skills for employability and language classes were undertaken within the year under review. We sincerely thank our partners Corra's Boost funding for making this to happen.
4. Comforted/visited the sick, marginalized and those impacted by the life causes thus inhibiting loneliness and isolation.
5. Supported to those experiencing hardship/Mental health issues, thereby fostering and improving community connections.
6. Provided food items including ethnic minority specific food items and parcels to members of the community. Thanks to EMDF.
7. Promoted good citizenship and cultural exchange through our networks and 2024 new yam festival featuring cultural dance, masquerades, food, etc
8. Provided support in form of vouchers, energy top ups and cash to those hugely affected by cost-of living crisis
9. Summer outing with Children and Families to reduce isolation and increase community cohesion

IMO PROGRESSIVE UNION
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 March 2025

PLANS FOR THE FUTURE

We intend to continue to support those that have been hugely affected by Covid -19 pandemic and cost of living crises.

To set up an Imo Centre for recreation and provision of advice for the needy members of the Imo community. Such assistance and guidance will cover issues relating to education, language classes, housing, welfare rights, employment, health, immigration, translation /interpretation etc.

INCOME GENERATION

The charity was able to raise £3,063.78 from 1st April 2023 till 31st March 2025. This comprises of £3,063.78 that was raised within the trustees and non-trustees, hopefully we hope to do better in the following year by more promotional work and support from other non-trustees.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

IMO PROGRESSIVE UNION produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. IMO PROGRESSIVE UNION has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

IMO PROGRESSIVE UNION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 March 2025

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees [REDACTED] joined as a trustee in January 2022 and OSCR was notified, while later in the year [REDACTED] resigned from the trusteeship. So, we have 3 trustees currently.

The Board meets quarterly a year and as when necessary to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are delegated certain responsibilities for the organization. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Regulator (OSCR). Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

The Charities Accounts (Scotland) Regulations 2006 requires Trustees to prepare financial statements for each year which follow their regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Regulator (OSCR) requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable organization and enable them to ensure that its financial statements comply with the Charities Accounts (Scotland) Regulations 2006 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable organization and to prevent and detect fraud and other irregularities.

IMO PROGRESSIVE UNION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2025

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2025. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

██████████

██████████ on behalf of the trust.

Trustee

16 October, 2025.

Independent Examiner's Report to the Trustees of IMO PROGRESSIVE UNION

I report to the trustees on my examination of the accounts of the IMO PROGRESSIVE UNION Trust for the year ended 31 March 2025, which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

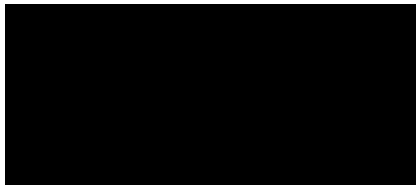
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

16 October, 2025.

IMO PROGRESSIVE UNION						
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)						
for the year ended 31 March 2025						
			Un- restricted funds	Restricted Funds	Total Funds	Total Funds
			2025	2025	2025	2024
	Notes		£	£	£	£
INCOMING RESOURCES						
Donations, Legacies and similar incoming resource			3,064	-	3,064	18,634
TOTAL INCOMING RE	2		3,064	-	3,064	18,634
RESOURCES EXPENDED						
Cost of generating funds:						
Cost of generating voluntary Income				-	-	0
					-	0
Charitable Activities:					-	0
					-	0
Community Projects /Other Resources Expended			(7,633)	(5,915)	(13,548)	(3,825)
					-	-
Governance			(350)		(350)	(300)
					-	-
TOTAL RESOURCES	3		(7,983)	(5,915)	(13,898)	(4,125)
Net income/(expenditure)			(4,920)	(5,915)	(10,834)	14,509
					-	-
Funds brought forward			15,367		15,367	858
					-	-
Net movement in funds and funds balance carried forward as at 31 March 2025			10,447	- 5,915	4,533	15,367

IMO PROGRESSIVE UNION			
Balance Sheet			
as at 31 March 2025			
		2025	2024
		Total	Total
	Notes	£	£
FIXED ASSETS			
Equipment at cost		-	-
Accumulated depreciation		-	-
TOTAL FIXED ASSETS	-	-	-
CURRENT ASSETS			
Debtors and accrued income			
Cash at bank and in hand		4,823	15,657
		4,823	15,657
CREDITORS: amount falling due within one y	5	(290)	(290)
Net Current assets/(Liabilities)		4,533	15,367
TOTAL ASSETS LESS CURRENT LIABILITIES		4,533	15,367
FINANCED BY:			
Unrestricted funds		10,447	1,567
Restricted Funds	-	5,915	13,800
TOTAL FUNDS		4,533	15,367

For the year ending 31 March 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

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

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

██████████
Trustee

16 October, 2025.

**IMO PROGRESSIVE UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All 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. Premise's overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

IMO PROGRESSIVE UNION					
NOTES TO THE ACCOUNTS					
FOR THE YEAR ENDED 31 MARCH 2025					
Note 2.	TOTAL INCOMING RESOURCES				
	Voluntary Income	2025	2024		
	Un-restricted:				
	Donations, Legacies and similar incoming resources	3,064	3,373		
	Incoming Resources- Other income				
	Corra Foundation		-		
	Restricted:				
	Mosque projects				
	Other direct Collections	-	15,261		
		3,064	18,634		
Note 3.	TOTAL RESOURCES EXPENDED	Direct	Support	2025	2024
		Costs	Costs	Total	Total
		£	£	£	£
	Cost of generating funds	-		-	-
	Charitable Costs	5,915	7,633	13,548	3,825
	Governance Costs	350		350	300
		6,265	7,633	13,898	4,125
	The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.				
Note 5.	CREDITORS: amount falling due within one year			2025	2024
	This is made up as follows:			£	£
	Accruals			290	290
				290	290
Note 6.	Total Funds			2025	2024
				£	£
	Reserve brought Forward			15,367	858
	Surplus/(Deficit) for the year			(10,834)	14,509
				4,533	15,367

IMO PROGRESSIVE UNION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 March 2025

Note 7. TAXATION

IMO PROGRESSIVE UNION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Imo Progressive Union
Other names charity is known by	
Registered charity number	SC049996
Charity's principal address	234Leithland Road
	Glasgow
	Postcode G53 5AR

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

1. To promote the advancement of active citizenship; IPU will promote this objective through the development and teaching of civic values; the encouragement of voluntary activity and increasing the involvement of individuals in community activity; the promotion of community union, and sense of belonging among ethnic Imos in Glasgow and its environs
2. To promote the prevention or relief of poverty; The Union will provide a support network for poverty alleviation, health education and disaster relief amongst disadvantaged and needy communities, families and groups, particularly in Glasgow and Imo; Through training for work skills, promotion of social enterprise development, and encouragement of Fair Trade activities, the Union will work to prevent those who are poor from becoming poorer as well as preventing those who are at risk of being poor from becoming poor. The Union will also promote relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.
3. To promote the advancement of education; The Imo Progressive Union will promote activities that will advance capacity development, skills empowerment, training and research opportunity for its members and the wider community.
4. Network with like-minded statutory and voluntary sector agencies, government departments and individuals at local, national and international levels.

APPENDIX 1

APPENDIX 1

Summary of the main activities' relation to these objects

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the period of April 2024to March 2025, this charity has actively involved in the following activities.

- 1. Promotional work: The trustees were actively involving in the promotion of this charity to the like-minded people and recruiting volunteers. Meetings, events, festivals and Christmas party were organized in this regard.
- 2. Education and Training: digital skills for employability and language classes were undertaken within the year under review. We sincerely thank our partners Corra’s Boost funding for making this to happen.
- 3. Comforted/visited the sick, marginalized and those impacted by the life causes thus inhibiting loneliness and isolation.
- 4. Supported to those experiencing hardship/Mental health issues, thereby fostering and improving community connections.
- 5. Provided food items including ethnic minority specific food items and parcels to members of the community. Thanks to EMDF.
- 6. Promoted good citizenship and cultural exchange through our networks and 2024 new yam festival featuring cultural dance, masquerades, food, etc

These achievements reflect the leadership, advocacy and community impact of our trustees and volunteers

APPENDIX 1

Financial review

Brief statement of the charity's policy on reserves

As detailed in the accounts document

Details of any deficit

As detailed in the accounts document

Donated facilities and services (if any)

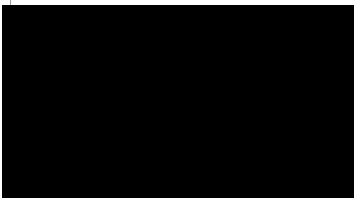
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	16/10/25	