Registered Charity Number
1190524

FAMILY UNIT TRUST

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2026

FAMILY UNIT TRUST

Financial statement Year ended 30 June 2026

Contents	**Page**
Charity information and professional advisers	3
Trustees' report	4
Independent Examiner's Report	5-6
Income statement	7
Statement of financial position	8-9
Notes to the financial statements	10-15

FAMILY UNIT TRUST

Charity Information Year ended 30 June 2026

Registered charity name	FAMILY UNIT TRUST
Charity number	1190524
Registered office	Unit 11 Varley Industrial Estate Miles Platting MANCHESTER M40 8EL
Trustees	Dr. Idongesit Favour Owolabi *(Chair)* Lorraine Staton Ayomide Success Oduola
Accountants	Adewale Solomon Odegbesan FCCA, MSc, BSC Gramosol Limited 53 Horse Chestnut Drive Manchester M9 7FU
Bankers	Unity Trust Bank plc The Co-oporative Bank

FAMILY UNIT TRUST

Trustees' Report

Year ended 30 June 2026

About Us

Family Unit Trust provides a range of cancer support services for members of the public, in particular but not exclusively amongst members of BAME communities.

Trustees

The following person served as trustees during the period:

1. Dr. Idongesit Favour Owolabi (Chair)
2. Lorraine Station
3. Ayomide Success Oduola

Our Objects

The objects of the CIO are;

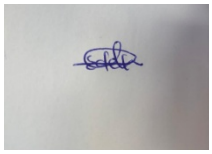
The relief of sickness and the preservation and protection of good health for the public benefit, in particular but not exclusively amongst members of the BAME community, by:

a) undertaking activities and events to provide information and raise awareness of the nature, causes, diagnosis, prevention and treatment of all forms of cancer with the aim of promoting early diagnosis and cure;

b) providing practical assistance, support, services and items of equipment, both directly and through the provision of grants of financial assistance, to people affected by cancer;

c) promoting research into all forms of cancer, the useful results of which will be published for the public benefit.

In planning and executing the activities during the year, the trustees ensured that the guidance on public benefit issued by the Charity Commission was taken into consideration.



Dr Favour Owolabi
Chair

Independent Examiner's Report
To the trustees' members of FAMILY UNIT TRUST

I report on the accounts of Family Unit Trust, for the year ended 30 June 2026, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

It is my responsibility to:

a) examine the accounts under section 145 of the Charities Act;
b) to follow the procedures laid down in the general directions given by the Charity
Commission under section 145(5)(b) of the Act; and
c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement
Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts and seeking such explanations from you as trustees concerning any matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records; or
- the accounts did 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.



Adewale Solomon Odegbesan FCCA, MSc Salford, BSc

GRAMOSOL LIMITED

53 Horse
Chestnut Drive
Manchester

M9 7FU

Date: 30 July 2026

Income Statement For the period ended 30 June 2026

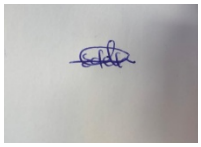
	Note	2026	2025
Income:			
Income from charitable activities:			
Operation of the charity	2	201,730	113,907
Income from other trading activities:			
Other charity activities		0	0
Total income		201,730	113,907
Expenditure:			
Administrative costs			
Operation of the charity	3&4	(141,445)	(81,330)
Costs of generating funds			
Other charitable activities	5	(8,975)	(6,675)
Governance costs			
Other governance costs	6	(6,243)	(3,262)
Total expenditure		(156,663)	(91,269)
Net income/(expenditure) and net movement in funds for the year		45,067	22,638
Reconciliation of funds			
Total funds b/f		24,857	2,219
Total funds carried forward		69,924	24,857

The notes on pages 9 to 13 form part of these financial statements

FAMILY UNIT TRUST Statement of Financial Position As at 30 June 2026

	Note	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets			-		-
Current assets					
Cash at bank and in hand	7	69,924		24,857	
Debtors		-		-	
Total current assets		69,924		24,857	
Creditors: *amounts falling due within one year*	8	(1,200)		(800)	
Net current assets			68,724		24,047
Total assets less current liabilities			68,724		24,047
Net assets			68,724		24,047
Funds of the charity					
Restricted Funds	9		46,050		5,046
Unrestricted funds	9		22,674		19,000
Total Charity Funds			68,724		24,046

Creditors: *amounts falling due after one year*	-	-



Dr Favour Owolabi
Chair

Approved by the board on 30 July 2026

The notes on pages 9 to 15 form part of these financial statements

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2022) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Family Unit Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. **Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. **Going concern**

The trustees have reviewed the charity's forecasts and projections considering the current high inflation in the Country. The trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 30 June 2026.

d. **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. **Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs include all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

FAMILY UNIT TRUST

i. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Income from operation of the charity**

	30 June 2026	30 June 2025	
	£	£	
Donations receivable	50	250	
The Neighbourly Foundation		10,250*	8730
Grants receivable	201,680	113.657	
	201,730	113,907	

a c e e M n h st r

2b. **Grants receivable**

(Forever Manchester)	-	1000	
The Coop Food Group		1,547*	500
Sport England -ESC lottery Fund		9,490 *	12,500
MCRactive		29,700*	8,320
MCRactive		-	8,320
MCRactive		-	2,500
Forever Manch)		-	10,000
Forever Manchester		15,000*	10,000
Manchester City Council		-	5,000
Groundwork UK		2,875*	4,625
Bauer Media's Cash for Kids		-	1,500
Salford Community		4,000*	
Postcode lottery Neighbourhood			24,500*

MCRactive	6,600*	2,500
MCRactive	-	2,800
MCRactive	-	2,800
MCRactive	-	2,500
MCRactive	-	2,500
MCRactive	-	4,862
MCRactive	-	20,200
Albert Hunt SP	5,000*	-
Arnold Clark Automobile	-	2,500
Manchester City -4Ct Limited	2000*	
Nurturing Foundation	4,500*	
Macmilian	34,050*	
FM Des Voicecap	1,000*	
Manchester Cagh Grant	2,500*	
National Lottery (RC)	33,450*	
The Clothworker Grant	10,000*	
We Love Manchester Charity	3,500*	
PayPal	1,308*	
Others donations	460*	-
TOTAL	**201,730**	**113,657**

FAMILY UNIT TRUST

Notes to the Financial Statements For the period ended 30 June 2026

3. **Project Cost/Support cost**	30 June 2026	30 June 2025
	£	£
Coaching Cost	29,659	19,431
Volunteering Cost	6,795	2,465
Other Cost	38,852	20,924
Hire of Venue	26,600	14,880
	98,906	57,701

4. **Administrative costs**	30 June 2026	30 June 2025
Office rent	20,950	8,742
Project Training and development	3,810	2,199
Support costs	6,669	4,945
Printing and stationery	2,560	2,056
Telephone and broadband	1,950	1,681
Local travel	2,950	889
Insurance Cost	3,650	3,114
	42,539	23,629

5. **Costs of generating funds**	30 June 2026	30 June 2025
	£	£
Advert and promotion	754	542
Other trading costs	2,837	4,912
Staff cost	5,263	1,130
Bank charges	121	91
	8,975	6675

6. **Governance costs**	30 June 2026	30 June 2025
	£	£
Professional fee	5,043	2,462
Accountancy fee	1,200	800
Insurance cost	0	0
	6,243	3262

7. **Cash at bank and in hand**

	30 June 2026	30 June 2025
	£	£
Bank	69,924	24,857
Cash	-	-
	69,924	24,85

8. **Creditors** – Amount falling due within one year

	30 June 2026	30 June 2025
	£	£
Trade creditors	1,200	800
Other creditors	-	-
	1,200	800

9. **Total Fund Carried forward**

	01 July 2025	Incoming resources	Outgoing resources	30 June 2026
Restricted funds	5,857	201,730	(132,163)	
			78,924	
			(24,500)	
Unrestricted funds	19,000	-	(9,000)	
Total charity funds c/f	24,857	210,730	156,663	69,924