Charity registration number 1145781 (England and Wales)

Company registration number 07821651

HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B L Hennig-Trestman	
	Dr H E Hubberstey	
	A Clarke	
	J Harte	
	K Atkins	
	C Braithwaite	
	J Bell	(Appointed 26 January 2026)
	C Janke	(Appointed 29 April 2025)
	E Leestma	(Appointed 29 April 2025)
	K McDonell	(Appointed 1 January 2025)
Secretary	Mr M J Ellison	
Charity number (England and Wales)	1145781	
Company number	07821651	
Registered office	28 Millais Close Bedworth Warwickshire CV12 8TH	
Independent examiner	Helen Furlong FCCA Xeinadin North West Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	

HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

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HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The 's objects are to relieve the need of young people impacted by Huntington's Disease in particularly, but not exclusively, by the provision of information and support.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

During the year to 31 December 2025 the organisation continued with the following educational programmes:

- JOIN-HD The juvenile-Onset Initiative for Huntington's disease - A Global Registry to connect the community of those affected by JOHD, increasing the understanding of the disease & encouraging future research
- Youth Mentorship Program. This program provides a young person (mentee) with one to one time with another person (mentor) who will receive training & ongoing support
- International Ambassadors - Young people who bring real-life experiences to better advocate for the entire community.
- Research Video Series - In partnership with HD Buzz, we develop frequent videos to showcase the latest news in HD research.
- Breaking Down Barriers Series - We tackle the stigmas surrounding HD.

Financial review

In the year to 31 December 2025 the charity had incoming resources of £42,774 (2024 £34,731) and expenditure of £38,767 (2024 £35,018) giving a surplus of £4,007 (2024 deficit £287). Accumulated unrestricted free reserves at 31 December 2025 amounted to £29,289.

Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the ’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The is a company limited by guarantee and is governed by the Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L Byrne	(Resigned 31 July 2026)
B L Hennig-Trestman	
Dr H E Hubberstey	
A Clarke	
J Harte	
K Atkins	
C Braithwaite	
A Mullin	(Resigned 15 November 2025)
P L Conn	(Resigned 31 March 2026)
J Bell	(Appointed 26 January 2026)
C Janke	(Appointed 29 April 2025)
E Leestma	(Appointed 29 April 2025)
K McDonell	(Appointed 1 January 2025)

The trustees' report was approved by the Board of Trustees.

Dr H E Hubberstey
Trustee

26 October 2026

HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

I report to the trustees on my examination of the financial statements of Huntington's Disease Youth Organisation Ltd (the) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Helen Furlong FCCA
Xeinadin North West Limited
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR
27 October 2026

HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	15,040	25,340
Charitable activities	**4**	27,734	9,391
Total income		42,774	34,731
Expenditure on:			
Charitable activities	**5**	38,767	35,018
Total expenditure		38,767	35,018
Net income/(expenditure) and movement in funds		4,007	(287)
Reconciliation of funds:			
Fund balances at 1 January 2025		25,282	25,569
Fund balances at 31 December 2025		29,289	25,282

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HUNTINGTON'S DISEASE YOUTH ORGANISATION LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**11**	-		62	
Cash at bank and in hand		30,859		26,712	
		30,859		26,774	
Creditors: amounts falling due within one year	**12**	(1,570)		(1,492)	
Net current assets			29,289		25,282
The funds of the					
Unrestricted funds	**14**		29,289		25,282
			29,289		25,282

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26 October 2026

Dr H E Hubberstey
Trustee

Company registration number 07821651 (England and Wales)

1 Accounting policies

Charity information

Huntington's Disease Youth Organisation Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Millais Close, Bedworth, Warwickshire, CV12 8TH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	15,040	25,340

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Support		
Grants received	27,734	9,391

5 Expenditure on charitable activities

	Support 2025 £	Support 2024 £
Direct costs		
Mentorship project costs	777	2,619
Research video costs	2,278	5,302
Congress costs	7,254	-
	10,309	7,921
Share of support and governance costs (see note 6)		
Support	26,958	25,675
Governance	1,500	1,422
	38,767	35,018
Analysis by fund		
Unrestricted funds	38,767	35,018

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	18,256	16,267
Website costs	3,608	3,368
IT costs	4,186	4,084
Printing, postage and stationery	50	24
Administration expenses	194	982
Bank charges	62	4
Accountancy and payroll costs	602	946
Governance costs	1,500	1,422
	28,458	27,097

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,500	1,422

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1

Employment costs	**2025** **£**	**2024** **£**
Wages and salaries	17,894	15,975
Other pension costs	362	292
	18,256	16,267

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	**2025** **£**	**2024** **£**
Trade debtors	-	62

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	70	70
Accruals and deferred income	1,500	1,422
	1,570	1,492

13 Retirement benefit schemes

Defined contribution schemes	**2025** **£**	**2024** **£**
Charge to profit or loss in respect of defined contribution schemes	362	292

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	25,282	42,774	(38,767)	29,289

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	25,569	34,731	(35,018)	25,282

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).