REGISTERED COMPANY NUMBER: 02052719 (England and Wales)
REGISTERED CHARITY NUMBER: 296080

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

YOUTH SUPPORT

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

YOUTH SUPPORT

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for the Year Ended 31 December 2025

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Report of the Trustees
for the Year Ended 31 December 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 December 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 principal activity is that of a charitable nature, namely to relieve poverty, suffering and distress among young people by providing advice, education, training and material help.

In addition, the Charity aims to undertake research into the special problems arising from the sexuality and deprivation in the young and into methods of alleviating suffering arising therefrom and to publish the results of such research.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
2025 has presented both challenges and some major successes.

Looking first at the positives in Italy we have been working very hard in settling up a conference and event venue and we had a very successful first International event in May 2025 which was attended by delegates from USA, UK, Italy, Ireland, Sweden, Austria, Switzerland, New Zealand and elsewhere.

The festival held in Italy in May raised awareness of 'nature' and provided information and support on both a practical and emotional / mental health basis. It was based on natural philosophy akin to early cultures who were closer to the land - such as native Americans and 'Druids'. The therapeutic sessions involved group work, art drama and music - creative therapy with an emphasis on nature and ecology. We introduced the concept of essential oils and their therapeutic uses in medicine and have also planted a lavender bed for future oil harvest and an olive grove for biological principles. We also have set up an environmental station with meteorological recording of temperature, wind strength and precipitation to assist in study of environmental change. More sessions are scheduled for 2026.

We have continued the animal / pet therapy which was previously under the umbrella of our 'Warm Fuzzies' project and former pet shop. Even though we no longer have the shop, Warm Fuzzies lives on with animal work being very important for youth emotional / mental health. At Youth Support House in Beckenham we had a mini farm with rabbit therapists to cuddle during therapy groups - and now we have similar in Italy. We have 'therapists' in the form of dogs (several Great Danes) a colony of 12 rescued cats and a pond full of friendly Koi as well as other helpful animals! Encouraging youth to engage in animals is very therapeutic and improves self esteem as well as having a diagnostic element - those who treat animals badly - tend to do the same with children.

In Jamaica in 2024 we had a major hurricane in July which caused a lot of damage and hardship in our area plus damage to our property. We were just about to finish the repairs from 2024 when the storm was overshadowed by the hurricane which hit in October 2025 - Melissa made ground fall right over our centre and the damage has been catastrophic. We have tried to assist local families but the land has been flattened with no electricity, no water, no money - all the banks are closed - no fuel - we have to go to Mandeville over an hour's drive away to get petrol and money - so even though I managed to send a generator - we cant use it much. Our road has gone - under the water - so a long drive over the hills and across the crocodile swamp to get to our area. Before the hurricane we had assisted some local children with school uniforms and school fees but then the schools were closed for several weeks after Melissa and are still suffering disruption. The children who live on our site lost nearly all their belongings including clothes and our caretaker lost everything when our container was lifted by Melissa and dumped on the opposite side of the property upside down! We will try to replace as much as we can but it's a bit of a bottomless pit!

We are still seeing high rates of child abuse and many children affected by emotional and mental problems and being poorly socialised following Covid. Court hearings continue to be remote. Assessments have been conducted remotely successfully with Microsoft 'Teams' or WhatsApp and exchange of videos of children and families. This has worked well this year and has given a new technique continued after the pandemic thus cutting down on travel in future. We have continued this method. Police referrals have continued to be at a high level with work on several more cases and we secured further convictions of sexual abuse perpetrators and in cases of physical abuse. We have continued to receive very positive comments from Judges and certain social service departments have been specifically requesting our services.

We also continue to see cases of factitious illness and Dr Birch has published her long awaited book on the subject - " All Our Secret Gardens - Understanding Factitious Illness". (available on Amazon).

DB has again successfully completed the tenth successive appraisal for the GMC. Hence retaining her medical licence.

Jamaica :- continues to have low immunisation rates. We have continued spraying and fogging at roughly 3 month intervals to reduce Aedes mosquitos. Now after the hurricane the situation in St Elizabeth where we are based is tentative - although immediately after the storm the high winds tend to reduce levels of insects - soon after this can be much worse due to debris and flooding.

USA - The SAHM meeting in March 2025 was partly attended on line.

European work. Admin office continues to be based in Italy and functioning well with DB travelling between sites. Big improvements have been made to the premises to facilitate meetings and events.

Dial-Media section has produced documentaries on meeting this year and associated song recordings available on Vimeo and the new book.

In December 2025 we had a cyberattack on our webserver which was aimed at the company which we rent our server from - it was not specifically against YS - however it involved setting up a brand new server and the website were down for a few weeks. Now repaired and reprogrammed by DB.

Fundraising activities
The situation remains mainly unchanged from last year - levels of referrals have been fairly static and Dr Birch who has continued to support the charity not only by providing medical input without drawing a salary, but has also continued the loan made to Youth Support over the past years. (This was discussed in our EGM August 2025)

The legal aid system continues to give problems and with the increased complexity of cases, they are taking up more hours for which legal aid had a ceiling - all our case work is issued with estimates of cost prior to accepting the work and often the local authority are having to pay the excess over that allowed by legal aid. Several refugee cases have been done pro-bono as charity cases and all cases have charity subsidy by being charged less than levied by others.

During 2025 there were major problems in receiving payments from the Legal Aid due to a cyberattack on the ministry of Justice which closed down payments from late April until late September ! A very difficult time financially.

During the year, the Charity property in Italy hosted a wedding and christening event, with the aim being to raise awareness of the Charity and the venue, with the hope that the Charity will make revenue via private hire of the premises in the future.

FINANCIAL REVIEW

Reserves policy

Currently the charity does not hold any excess cash funds and it is intended to support children, young people and families to the extent of our abilities. Many of our fees for assessments of children in the care system are subject to charity subsidy and reduced rates.

FUTURE PLANS

The 'Voice of Youth Project' has had a major setback with our staff member involved - who was originally our Jamaican Youth Leader and was being assisted through his Masters course in Youth Work - having dropped out of his roles very unexpectedly. This situation is currently under review and we may drop some of the attached roles whilst some will be reallocated. In the interim some of the 'animal care' which had been supported by this staff member has had to be covered by others including some expensive agency staff - this is under review.

Revisions of the websites and further promotion of activities are planned.

Uncertainty due to COVID restrictions means that long term planning is difficult at present.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02052719 (England and Wales)

Registered Charity number
296080

Registered office
2 St Mary's Road
Tonbridge
Kent
TN9 2LB

Trustees
Mrs I N Thomas Interpreter
Miss L Bioletti Company director
Mrs S McCarthy Retired (resigned 18.8.2025)
J Pinnell (appointed 18.8.2025)

Company Secretary
Mrs I N Thomas

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Robert Lay ACA
Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

Approved by order of the board of trustees on 30 September 2026 and signed on its behalf by:

Miss L Bioletti - Trustee

Independent examiner's report to the trustees of Youth Support ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Robert Lay ACA

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

30 September 2026

YOUTH SUPPORT

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	255,789	299,823
EXPENDITURE ON			
Raising funds		-	3,023
Charitable activities			
Jamaica		36,342	21,368
USA		2,215	10,989
Italy		73,579	49,193
Other		108,861	127,099
Total		220,997	211,672
NET INCOME		34,792	88,151
RECONCILIATION OF FUNDS			
Total funds brought forward		219,547	131,396
TOTAL FUNDS CARRIED FORWARD		254,339	219,547

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	277,859	122,451
CURRENT ASSETS			
Stocks	7	500	500
Debtors	8	84,585	115,741
Cash at bank		4,575	1,902
		89,660	118,143
CREDITORS			
Amounts falling due within one year	9	(8,578)	(4,902)
NET CURRENT ASSETS		81,082	113,241
TOTAL ASSETS LESS CURRENT LIABILITIES		358,941	235,692
CREDITORS			
Amounts falling due after more than one year	10	(89,062)	(16,145)
PROVISIONS FOR LIABILITIES	11	(15,540)	-
NET ASSETS		254,339	219,547
FUNDS	12		
Unrestricted funds		254,339	219,547
TOTAL FUNDS		254,339	219,547

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

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

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

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 30 September 2026 and were signed on its behalf by:

L Bioletti - Trustee

The notes form part of these financial statements

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.

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 cost 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	2% on cost
Plant and machinery	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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1. ACCOUNTING POLICIES - continued

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

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Youth Support - Reports	255,789	299,823

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	21,728	20,863

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	299,823
EXPENDITURE ON	
Raising funds	3,023
Charitable activities	
Jamaica	21,368
USA	10,989
Italy	49,193
Other	127,099
Total	211,672
NET INCOME	88,151
RECONCILIATION OF FUNDS	
Total funds brought forward	131,396
TOTAL FUNDS CARRIED FORWARD	219,547

continued...

6. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2025	46,606	456,222	93,892	57,349	654,069
Additions	175,629	-	-	1,507	177,136
At 31 December 2025	222,235	456,222	93,892	58,856	831,205
DEPRECIATION					
At 1 January 2025	932	416,524	61,034	53,128	531,618
Charge for year	2,533	9,925	8,215	1,055	21,728
At 31 December 2025	3,465	426,449	69,249	54,183	553,346
NET BOOK VALUE					
At 31 December 2025	218,770	29,773	24,643	4,673	277,859
At 31 December 2024	45,674	39,698	32,858	4,221	122,451

7. STOCKS

	2025	2024
	£	£
Finished goods	500	500

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	84,585	115,741

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	971	1,195
Accrued expenses	7,607	3,707
	8,578	4,902

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	89,062	16,145

11. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Provisions	15,540	-

12. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	219,547	34,792	254,339
TOTAL FUNDS	219,547	34,792	254,339

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	255,789	(220,997)	34,792
TOTAL FUNDS	255,789	(220,997)	34,792

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted fund	131,396	88,151	219,547
TOTAL FUNDS	131,396	88,151	219,547

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	299,823	(211,672)	88,151
TOTAL FUNDS	299,823	(211,672)	88,151

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

	At 1/1/24	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted fund	131,396	122,943	254,339
TOTAL FUNDS	131,396	122,943	254,339

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	555,612	(432,669)	122,943
TOTAL FUNDS	555,612	(432,669)	122,943

continued...

13. RELATED PARTY DISCLOSURES

At the year end 31 December 2025, the charity owed Dr Birch, who is a member of key management personnel for the charity, £89,062 (2024: 16,145). No interest is accruing on this amount.

The charity leases it's Italian premises from a key member of management. No rent is charged under the lease, there are no outstanding amounts owed under the lease. The terms of the lease make the charity responsible for upkeep of the property. Capital improvements to the property by the charity to fulfil its objectives must be removed on termination of the lease. There is no defined term for the lease, it may be ended only on agreement between the property owner and trustees.

14. INDEPENDENT EXAMINATION AND OTHER FEES

For the year ended 31 December 2025, the charity paid £2,650 to the independent examiner for the independent examination, and an additional £1,250 for accounting services provided for the year.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Youth Support - Reports	255,789	299,823
Total incoming resources	255,789	299,823
EXPENDITURE		
Other trading activities		
Bad debts	-	3,023
Charitable activities		
Jamaica - Food/consumables	995	884
Jamaica - telephone	3,685	392
Jamaica - travel	1,956	610
Jamaica - maintenance	11,019	3,933
Jamaica - caretaker	18,153	14,252
Jamaica - Equipment	534	1,297
USA - travel	783	486
USA - equipment	17	5,171
USA - postage and stationery	171	570
USA - consumables	1,056	3,535
USA - repairs and maintenance	-	668
USA - telephone	188	286
USA - subscriptions	-	273
Italy - travel	11,178	14,987
Italy - consumables	11,016	4,847
Italy - repairs & maintenance	42,238	27,041
Italy - postage and stationery	144	1,086
Italy - telephone	9,003	1,232
	112,136	81,550
Support costs		
Management		
Telephone	8,178	4,866
Carried forward	8,178	4,866

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
Management		
Brought forward	8,178	4,866
Postage and stationery	3,014	1,533
Accommodation	29,169	30,392
Depreciation of tangible and heritage assets	21,728	20,863
	62,089	57,654
Finance		
Wages	22,535	34,592
Bank charges	149	168
Accountancy fees	3,900	3,708
Repairs and maintenance	12,897	8,862
Consumables	7,291	6,102
Computer costs	-	16,013
	46,772	69,445
Total resources expended	220,997	211,672
Net income	34,792	88,151