REGISTERED COMPANY NUMBER: 14221708 (England and Wales)
REGISTERED CHARITY NUMBER: 1204489

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

MAKE LIFE KIND TRUST

R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

MAKE LIFE KIND TRUST

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FOR THE YEAR ENDED 31ST DECEMBER 2025

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MAKE LIFE KIND TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST 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 31st 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 aims of the Charity are:

The Charity's objects are restricted specifically, only for the public benefit to advance the education of the public in general (and particularly amongst children and young people) including, but not limited to, learning skills to regulate social and emotional wellbeing in education settings.

Public benefit

We can confirm that the activities of the charity provide a public benefit to children and young people in education settings. The primary measure of success or failure of the charity's activities is the number of people making use of the services it provides. In this year we have seen a substantial take up by educational institutions of the services we provide.

Volunteers

The charity required approximately 360 hours of volunteer's efforts in the year to carry out its obligations mainly in the areas of:

1. Arranging for presentations to children and young people in an education setting.

2. Arranging promotional events.

3. Administration

It is difficult to attribute an economic value to this contribution that the volunteers make of their time, but it is crucial to the function of the charity, and we thank them for their efforts.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity fulfilled its objectives this year by:

1. Arranging for many talks and workshops on a variety of subjects associated with social and emotional wellbeing to children and young people in youth settings.

We are, therefore, happy to report that we have achieved our objectives this year, These activities provide a public benefit to those children and young people to whom the presentations are directed.

1 - Actions outstanding from last year's report

(a) The charity will begin to change its focus for events and campaigns from schools to youth clubs and football youth clubs.

2 - Events occurring this year

Throughout 2025, Make Life Kind Trust delivered a varied programme of community events, youth development initiatives and practical support across Liverpool, Manchester, London and Wigan. Our work focused on creating inclusive experiences, raising aspirations and improving opportunities for children, young people and families.

Key activity included:

A. Summer Family Fun and Inclusion Day: A welcoming school-holiday event combining accessible activities, family engagement and opportunities for children from different backgrounds and abilities to participate together.

B. National Lottery-funded Family Fun and Learning Festival: Delivered under the theme "Empowering Minds, Building Community," the festival brought families together through educational, wellbeing and inclusive activities designed to strengthen community connections.

C. Youth aspirations programmes: A series of sessions delivered across Liverpool and Manchester, through partner youth clubs and schools. Young people engaged with positive role models and people with lived experience, exploring aspiration, confidence, wellbeing, personal development and safer choices.

D. Supported work experience: Through our partnership with a partner youth club, we provided supported workplace experiences for young people who faced barriers or were vulnerable to exploitation. These opportunities offered mentoring, confidence-building, practical skills and exposure to positive career pathways.

E. Television donation project: Working with Hotel Football on of our donors, we coordinated the donation and distribution of televisions to youth and community settings across Liverpool and Manchester. This practical support helped improve facilities and create more welcoming spaces for young people.

F. Christmas Essentials and Aspirations Campaign: Through dedicated Christmas fundraising, Make Life Kind provided essential items and gifts to more than 150 young people aged 11-18 across three partner youth clubs in disadvantaged communities. Packages included socks, toothbrushes, toiletries, personal-care products, clothing, chocolates and gifts. These were delivered alongside aspirational workshops, combining immediate practical support with encouragement, positive role models and opportunities for young people to think confidently about their futures.

G. Ongoing community support: We continued supporting partner youth organisations through educational sessions, donated resources, community engagement and access to positive opportunities.

Together, these activities enabled Make Life Kind Trust to combine meaningful education with practical support. By working alongside funders, businesses, schools and grassroots youth organisations, we helped children and young people feel included, build confidence, broaden their aspirations and access safer, more positive opportunities.

3 - Plans for the coming year

Make Life Kind supports young people to overcome barriers, build confidence and access positive opportunities. Based on what we have learned since establishing the charity, we are evolving our objectives and moving away from delivery in schools, colleges and universities.

Our 2026 focus will be on supporting young people through trusted youth and community settings, particularly during evenings, weekends and school holidays when additional support is often most needed.

We aim to:
(i) Deliver community-based workshops addressing confidence, aspirations, mental health, online safety, identity, exploitation and informed decision-making.

(ii) Create work-experience and skills-building opportunities for young people facing disadvantage or limited access to positive pathways.

(iii) Help improve youth-club facilities, creating safer and more welcoming spaces.

(iv)Provide essential resources including clothing, toiletries, footwear and technology.

(v) Run a North West Christmas Appeal supporting young people across up to five youth clubs.

(vi) Build lasting partnerships with community organisations, funders and businesses.

(vii) Measure participation, resources distributed, opportunities created and feedback from young people and partners.

FINANCIAL REVIEW
Reserves policy
It is the policy of the Charity to maintain unrestricted reserves not committed to or invested in tangible assets, (free reserves), at a level which equates to approximately one years unrestricted expenditure. This should provide sufficient funds to cover operational costs of the current activities of the charity in the event of a decline in donations income. One year would give sufficient time to consider how alternative funding could be obtained or costs reduced.

The target levels for free reserves have therefore not yet been achieved. For the foreseeable future, net incoming resources will be accumulated until the target levels are achieved.

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.

Make Life Kind Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th July 2022. It is registered as a charity with the Charity Commission

Organisational structure
The trustees are the Directors of the Company. One third of the Directors retire at each annual general meeting and replacement Directors are appointed by the members. Directors retiring are those who have been longest in office since their last appointment.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
14221708 (England and Wales)

Registered Charity number
1204489

Registered office
The Plaza Building
100 Old Hall Street
Liverpool
Merseyside
L3 9QJ

Trustees
Mr Stephan Horbaczewski (resigned 3/2/2026)
Ms Rachel Pullman (resigned 22/9/2025)
Mrs Emma Louise Walsh
Mr Nambombe Tshiama Loti (appointed 3/2/2026)

Independent Examiner
R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

Approved by order of the board of trustees on 20th April 2026 and signed on its behalf by:

Mrs Emma Louise Walsh - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAKE LIFE KIND TRUST

Independent examiner's report to the trustees of Make Life Kind Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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
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.

Nimesh Pau

R Pau & Co Limited
Chartered Certified Accountants
12-16 Station Street East
Coventry
West Midlands
CV6 5FJ

20th April 2026 R Pau for & on behalf of LHJ

MAKE LIFE KIND TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		46,093	82,133
EXPENDITURE ON			
Raising funds	2	50,506	119,446
Other		22,526	-
Total		73,032	119,446
NET INCOME/(EXPENDITURE)		(26,939)	(37,313)
RECONCILIATION OF FUNDS			
Total funds brought forward		(35,907)	1,406
TOTAL FUNDS CARRIED FORWARD		(62,846)	(35,907)

The notes form part of these financial statements

MAKE LIFE KIND TRUST

BALANCE SHEET
31ST DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	5	-	10,200
Cash at bank		11,986	105,988
		11,986	116,188
CREDITORS			
Amounts falling due within one year	6	(74,832)	(152,095)
NET CURRENT ASSETS/(LIABILITIES)		(62,846)	(35,907)
TOTAL ASSETS LESS CURRENT LIABILITIES		(62,846)	(35,907)
NET ASSETS/(LIABILITIES)		(62,846)	(35,907)
FUNDS	7		
Unrestricted funds		(62,846)	(35,907)
TOTAL FUNDS		(62,846)	(35,907)

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

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

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 20th April 2026 and were signed on its behalf by:

Mrs Emma Louise Walsh - 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.

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.

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

2. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	-	22,958

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	82,133
EXPENDITURE ON	
Raising funds	119,446
NET INCOME/(EXPENDITURE)	(37,313)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,406
TOTAL FUNDS CARRIED FORWARD	(35,907)

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Debtors and prepayments	-	10,200

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Creditors and accruals	800	64
Other creditors	75,080	152,031
Axis Associate Intercompany	(1,048)	-
	74,832	152,095

7. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	(35,907)	(26,939)	(62,846)
TOTAL FUNDS	(35,907)	(26,939)	(62,846)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,093	(73,032)	(26,939)
TOTAL FUNDS	46,093	(73,032)	(26,939)

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted fund	1,406	(37,313)	(35,907)
TOTAL FUNDS	1,406	(37,313)	(35,907)

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	82,133	(119,446)	(37,313)
TOTAL FUNDS	82,133	(119,446)	(37,313)

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	1,406	(64,252)	(62,846)
TOTAL FUNDS	1,406	(64,252)	(62,846)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	128,226	(192,478)	(64,252)
TOTAL FUNDS	128,226	(192,478)	(64,252)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

MAKE LIFE KIND TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,093	82,133
Total incoming resources	46,093	82,133
EXPENDITURE		
Other trading activities		
Subcontractors	50,506	96,488
Support costs		
Management		
Insurance	1,635	1,623
Sundries	2,908	81
Advertising	7,949	1,733
Professional fees	1,834	132
Travel	6,135	15,480
Accountancy	2,664	3,336
	23,125	22,385
Finance		
Bank charges	39	81
Computer Software	(638)	492
	(599)	573
Total resources expended	73,032	119,446
Net expenditure	(26,939)	(37,313)

This page does not form part of the statutory financial statements