KIDSHINE LTD

(By Guarantee)

COMPANY REGISTRATION NUMBER
12455543

CHARITY REGISTRATION NUMBER
1193436

DIRECTORS'/TRUSTEES' ANNUAL REPORT

- and -

UNAUDITED STATUTORY ACCOUNTS

FROM 1 JANUARY 2025

TO

31 DECEMBER 2025

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

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KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

REFERENCE AND ADMINISTRATIVE DETAILS

DIRECTORS/TRUSTEES

Ephraim Feldman (Chair)
Itzik Kraus
Isi Stern

CHARITY CONTACT, PRINCIPAL ADDRESS AND REGISTERED OFFICE

Charity Contact and Principal Address

Y. Korn
14 Cadoxton Avenue
London
N15 6LB

Registered Office

C/O Rothfeld Company Services Limited
Medcar House
149a Stamford Hill,
London, England, N16 5LL

DETAILS OF INCORPORATION AND REGISTRATION

The Company was incorporated on 11 February 2020 in England and Wales under Company Registration Number 12455543, and was registered with the Charity Commission on 8 February 2021, governed by its Memorandum and Articles of Association, Charity Number 1193436.

BANKERS

National Westminster Bank plc

INDEPENDENT EXAMINER AND REPORTING ACCOUNTANTS

Stephen H Sacks
Rothfeld Company Services Limited
Medcar House
149a Stamford Hill,
London, England, N16 5LL

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

DIRECTORS'/TRUSTEES' ANNUAL REPORT

The Directors, who are also the Trustees, present their Annual Report together with the Unaudited Statutory Accounts ("the Accounts") of Kidshine Ltd ("the Charity") for the year from 1 January 2025 to 31 December 2025. The Accounts have been prepared in accordance with the Accounting Policies set out on Pages 10 and 11 and comply with the Charity's Memorandum and Articles of Association and applicable law.

- ***OBJECTIVES AND ACTIVITIES***

The Directors/Trustees stand possessed of the Trust Fund which they hold for the Charity to further the objects of the Charity, which are primarily to advance in life and relieve the needs of young people through:

A. Providing support and activities, in particular mentoring support and mentoring training to those with low self-esteem and low self-confidence, which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals for the public benefit.
B. Providing recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life for the public benefit.
C. Providing information and advice to parents and carers of young people with low self-esteem and low self-confidence, relevant to the needs of those young people, for the public benefit.

Public Benefit

The Directors/Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

Grant Making Policy

All applications to the Charity for grants are considered carefully by the Directors/Trustees at regular meetings. On most occasions, if the Directors/Trustees feel that the application meets their approval in principle, they will meet applicants face to face and discuss with them details of the application. The Directors/Trustees usually then have a further meeting before making a decision as to whether assistance should be granted, and if so, to what level. All grants must be approved by the unanimous agreement of the Directors/Trustees.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

DIRECTORS'/TRUSTEES' ANNUAL REPORT *(Continued)*

- ***ACHIEVEMENTS AND PERFORMANCE***

Mission and Objectives

Kidshine Ltd ("the Charity") is established to advance in life and relieve the needs of disadvantaged young people. Our primary objectives include:

Providing mentoring support and training for those suffering from low self-esteem and low self-confidence.

Developing the skills, capacities, and capabilities of young individuals to enable them to participate in society as mature and responsible individuals.

Providing recreational and leisure time activities in the interest of social welfare to improve the conditions of life for the public benefit.

Providing information and advice to parents and carers of young people with low self-esteem and confidence issues.

Structure, Governance and Management

The Charity is governed by the Deed of Trust established on 10/02/2020. The trustees/directors are responsible for identifying and reviewing risks to which the Charity is exposed and ensuring that appropriate internal controls are in place to mitigate fraud and error.

Achievements and Performance

Kidshine Ltd serves as a lifeline for disadvantaged young people suffering from mental, emotional, and social difficulties. We provide a comprehensive framework of 1:1 mentoring and group activities, facilitated by professional supervision and ongoing staff training, including rigorous recruitment and enhanced DBS safeguarding protocols.

Specialized Division: Lev Leyeled

Within the Kidshine framework, we have developed **Lev Leyeled** as a niche, specialised program. While Kidshine continues to address broad community needs—including supporting individuals with SEND—Lev Leyeled focuses specifically on the unique social and emotional landscape of children from divorced homes.

Lev Leyeled provides a stable, nurturing environment designed to mitigate the trauma associated with broken family structures. Key activities include:

Weekly sessions providing warm suppers and structured, engaging activities. Saturday Night learning programs (Fathers & Sons) to foster consistency and growth. Direct liaison with schools to ensure a tailored child profile and personalized mentorship.

Financial Review & Future Outlook

The charity relies entirely on the generosity of grant-making Trusts, Foundations, and public donations to fund our operational budget. Recognizing the increasing demand for our services, management is currently focused on:

Organisational Expansion: Ensuring robust governance and leadership as the charity matures and expands its programs.

Financial Management: Implementing refined banking protocols and transparency in grant applications to ensure all fundraising activities are appropriately managed.

Visibility: We are prioritizing the development of a professional digital presence to enhance our credibility with potential funders and to better showcase our activities.

Risk Management

The trustees remain committed to maintaining high standards of safeguarding. All personnel—whether serving the broader Kidshine mission or the Lev Leyeled division—undergo professional recruitment processes to ensure the safety and wellbeing of all beneficiaries.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

DIRECTORS'/TRUSTEES' ANNUAL REPORT *(Continued)*

- ***FINANCIAL REVIEW***

Review of the Charity's Financial Position

The Incoming Resources of the Charity amounted to some £46,398 *(2024: £24,989)*. Resources Expended amounted to some £47,307 *(2024: £32,658)* and hence there was a deficit for the year of £909 (*2024: £7,669*).

Reserves Policy

The Reserves of the Charity are represented primarily in Cash at Bank as described in the section headed "Investments Policy". The Directors/Trustees try to retain cash reserves where practical. The Directors/Trustees feel comfortable relying on their pool of donors and work hard to ensure that the Charity is not dependent on one or two individuals which ensures regular cash flow into the Charity. At the end of the year the Charity held an Unrestricted Fund Reserve amounting to £188 (*2024: £1,097).*

Going Concern

The Directors/Trustees have prepared the Accounts on a going concern basis because in their opinion it is appropriate to presume that the Charity will continue in operation.

Investments Policy

The Charity holds a current account. The policy of the Charity is to continue holding this account for its ongoing charitable project expenditure.

Risk Management

The Directors/Trustees regularly undertake a review of the major risks to which the Charity is exposed, and systems designed to mitigate those risks are considered on an ongoing basis.

There is one key risk which the Directors/Trustees have currently identified.

A fall in donations received. This is largely beyond the control of the Directors/Trustees as the level of donations is very much dependent on the generosity and financial situation of donors. However, the Directors/Trustees do carry out regular advertising and promotion campaigns, largely in the area local to increase public awareness of the Charity and the services that it provides.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

DIRECTORS'/TRUSTEES' ANNUAL REPORT *(Continued)*

- ***STRUCTURE, GOVERNANCE AND MANAGEMENT***

Kidshine Ltd ("Kidshine") was incorporated on 11 February 2020 in England and Wales under Company Registration Number 12455543, and was registered with the Charity Commission on 8 February 2021, governed by its Memorandum and Articles of Association, under Charity Number 1193436.

The Directors/Trustees in office in the year were as follows:

Ephraim Feldman
Itzik Kraus
Isi Stern

The power of appointing new Directors/Trustees or a new Trustee thereof shall be exercisable by the persons who are, for the time being, the Directors/Trustees hereof.

Governing Document
The charity is controlled by its governing document, deed of trust dated 11 February 2020. It is a registered company Ltd by Guarantee.

Risk Management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have done so throughout the past year.

Aims & Objectives
Kidshine's aims and objectives are to advance in life and relieve the needs of disadvantaged young people through providing support and activities, in particular, mentoring support and mentoring training to those with low self-esteem and low self-confidence, which develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

Kidshine also aims to provide recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life for the public benefit and providing information and advice to parents and carers of young people with low self-esteem and low self-confidence, relevant to the needs of those young people.

Feedback from users and the increase in demand strongly evidenced the great and growing need for this critical service. 75 percent of new callers had heard about Kidshine by word of mouth, and over 60 percent of young people were provided with help as a result of referrals from health and social welfare services. With the help of grant and donations from generous Trusts and Foundations who appreciate the need for Kidshine, we managed to help so many disadvantaged young people overcome their disadvantages, improve their emotional wellbeing and benefit from a far better present and future than they otherwise would have without the activities and resources we provide.

We feel heartened and encouraged by our success so far and plan to continue to expand the work of Kidshine, to provide hope, and help to give a more successful future for young people at the brink of their adult lives. Our success would not have been possible without the ongoing generosity of our funders. Only with their generous and consistent support have we been able to achieve what we did, and we thank all funders for helping us to increase our income, leading to more users, better and increased activities for them, and much improved life chances.

- ***REFERENCE AND ADMINISTRATIVE DETAILS***

Reference and Administrative Details are set out on Page 1 and form part of this report.

The Directors/Trustees declare that the Company have prepared the above report in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and the Directors/Trustees Report above has been approved by them.

EPHRAIM FELDMAN
Director/Trustee

Date:31 October 2026

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS/TRUSTEES OF

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the Directors/Trustees of Kidshine Ltd ("the Charity") on my examination of the Unaudited Statutory Accounts ("the Accounts") of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (who are also the Directors of the Company 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 Charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for Independent Examination, I report in respect of my examination of the Accounts of the Charity 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 material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with Section 386 of the 2006 Act; or
- the Accounts do not accord with such records; or
- the Accounts do not comply with relevant accounting requirements under 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
- the Accounts have not been prepared in accordance with the Charities SORP (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.

Stephen H Sacks
for **ROTHFELD COMPANY SERVICES LIMITED**

Medcar House
149a Stamford Hill,
London,
England,
N16 5LL

Date:31 October 2026

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR FROM 1 JANUARY 2025 TO 31 DECEMBER 2025

	Note	2025 £	*2024* *£*
INCOMING			
Income and Endowments from:			
Donations and Legacies	(4)	46,398	*14,545*
Investments	(4)	-	-
Other Income	(4)	-	*10,444*
Total	(12)	46,398	*24,989*
EXPENDITURE			
Expenditure on:			
RAISING FUNDS	(5)	(2,942)	*(6,081)*
CHARITABLE ACTIVITIES	(6)	(43,765)	*(25,977)*
OTHER	(7)	(600)	*(600)*
Total	(12)	(47,307)	*(32,658)*
NET INCOME/(EXPENDITURE)/ NET MOVEMENT IN FUNDS		(909)	*(7,669)*
Total Funds Brought Forward		1,097	*8,766*
Total Funds Carried Forward	(12)	£188	*£1,097*

The Notes on Pages 10 to 14 form part of the Unaudited Statutory Accounts.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	2025 £	*2024* *£*
FIXED ASSETS			
Tangible Assets		-	-
		-	-
CURRENT ASSETS			
Debtors	(8)	8,030	*10,090*
Cash at Bank and in Hand		2,589	*9,802*
		10,619	*19,892*
CREDITORS: Amounts falling due within one year	(9)	(10,431)	*(18,795)*
NET CURRENT ASSETS/(LIABILITIES)		188	*1,097*
TOTAL ASSETS LESS CURRENT LIABILITIES		188	*1,097*
CREDITORS: Amounts falling due after one year	(10)	-	-
TOTAL NET ASSETS/(LIABILITIES)		£188	*£1,097*
FUNDS OF THE CHARITY			
Called up Share Capital	(11)	-	-
Unrestricted Funds	(12)	188	*1,097*
TOTAL FUNDS		£188	*£1,097*

The Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 ("the 2006 Act") and in accordance with FRS 102 SORP.

For the Financial Year ended 31 December 2025 the Company was entitled to exemption from audit under Section 477 of the 2006 Act and no notice has been deposited under Section 476 of the 2006 Act.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
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BALANCE SHEET

AS AT 31 DECEMBER 2025 *(Continued)*

The Directors/Trustees acknowledge their responsibilities for ensuring that the Company/Charity keeps accounting records which comply with Section 386 of the 2006 Act and for preparing the Accounts which give a true and fair view of the state of affairs of the Company/Charity as at the end of the Financial Year and of its Net Movement in Funds for the Financial Year in accordance with the requirements of Sections 394 and 395 of the 2006 Act and which otherwise comply with the requirements of the 2006 Act relating to accounts, so far as applicable to the Company/Charity.

Signed on behalf of all of the Directors/Trustees

_____
EPHRAIM FELDMAN
Director/Trustee

Approved by the Board: 31 October 2026

The Notes on Pages 10 to 14 form part of the Unaudited Statutory Accounts.

KIDSHINE LTD

(By Guarantee)

Company Registration Number 12455543
Charity Registration Number 1193436

NOTES TO THE UNAUDITED STATUTORY ACCOUNTS - 31 DECEMBER 2025

1. ***STATUTORY INFORMATION***

Kidshine Ltd ("the Charity") is a Ltd Company domiciled in England and Wales, Company Registration Number 12455543 and a Registered Charity, Charity Registration Number 1193436. The Charity's Contact is Y. Korn, 14 Cadoxton Avenue, London, N15 6LB. The Company's Registered Office is C/O Rothfeld Company Services Limited, Medcar House, 149a Stamford Hill, London, England, N16 5LL

2. ***COMPLIANCE WITH ACCOUNTING STANDARDS***

The Unaudited Accounts ("the Accounts") have been prepared in accordance with the provisions of FRS 102 SORP and the Charities SORP Update Bulletin 2 issued on 5 October 2018.

There were no material departures from the above Accounting Standards.

3. ***ACCOUNTING POLICIES***

a. ***Basis of Accounting***

The Unaudited Statutory Accounts ("the Accounts") have been prepared in accordance with the historical cost convention and in accordance with:

- The Companies Act 2006 ("the 2006 Act")
- The Charities Act 2011 ("the 2011 Act")
- The Financial Reporting Standard applicable in the UK FRS 102 ("FRS 102")
- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in the UK FRS 102 SORP ("the SORP") issued on 16 July 2014.
- The Charities SORP (FRS 102) update Bulletin 2 issued 5 October 2018 ("the Charities SORP FRS 102")
- The Charities Act 2022 ("the 2022 Act")

The Charity constitutes a public entity as defined by FRS 102.

The Directors/Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern

b. ***Voluntary Income – Donations***

Voluntary Income comprises donations and gifts in kind which are accounted for in the Statement of Financial Activities ("the SOFA") when the Charity becomes entitled to the donation and any conditions for receipt are met.

c. ***Charitable Activities***

Expenditure on Charitable Activities represents the costs of providing Kidshine's support services (accounted for on an accruals basis) and Charitable Grants (accounted for when payment of funds is conveyed to the recipient).

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NOTES TO THE UNAUDITED STATUTORY ACCOUNTS –
31 DECEMBER 2025 *(Continued)*

3. ***ACCOUNTING POLICIES*** *(Continued)*

d. ***Other***

Other comprises Governance Costs which include costs of the preparation and examination of the Unaudited Statutory Accounts, and the cost of any legal advice to the Directors/Trustees on Governance and Constitutional matters.

e. ***Fixed Assets***

Depreciation is provided at the following Annual Rates in order to write off the cost of each asset down to its estimated residual value over its useful economic life:

	% On Written Down Value
Fixtures and Fittings	20
Office Equipment	15

f. ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

g. ***Leased Assets***

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the Balance Sheet as a liability. The interest element of rental obligations is charged to the Statement of Financial Activities over the period of the lease in accordance with "the Rule of 78".

h. ***Fund Accounting***

Funds held by the Charity are:

Unrestricted General Funds	These are funds that can be used in accordance with the objects of the Charity at the discretion of the Directors/Trustees.

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NOTES TO THE UNAUDITED STATUTORY ACCOUNTS –
31 DECEMBER 2025 *(Continued)*

ANALYSIS OF INCOMING RESOURCES

4. ***DONATIONS AND LEGACIES***

	2025 £	*2024 £*
Charitable Foundations	38,478	*7,970*
Corporate Donations	3,535	*6,500*
Individuals	4,385	*75*
Gifts in Kind	-	-
	46,398	*14,545*

INVESTMENTS

Other Interest Receivable and Similar Income	£ -	*£ -*

OTHER INCOME

Fees recovered	£ -	*£10,444*
Total Income	£46,398	*£24,989*

ANALYSIS OF RESOURCES EXPENDED

5. ***RAISING FUNDS***

	£	*£*
Other Fund Raising Costs	2,942	*6,081*
Salaries	-	-
	£2,942	*£6,081*

6. ***CHARITABLE ACTIVITIES***

Youth Activities – Indoors

Equipment	-	*168*
Food	-	*79*
Insurance	-	*577*
Legal & Professional	173	*270*
Lev Leyeled Project Costs	43,558	-
Sundry Expenses	34	*640*
Wages and Salaries	-	*12,940*
	43,765	*14,674*
Charitable Grants	-	-
Total Charitable Activities	£43,765	*£14,674*

KIDSHINE LTD

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NOTES TO THE UNAUDITED STATUTORY ACCOUNTS –
31 DECEMBER 2025 *(Continued)*

7. ***OTHER***

	2025 £	*2024 £*
Governance Costs		
Accountancy Fees	600	*600*
Payroll Processing Fees	-	-
	£600	*£600*

Governance Costs include the following:

Payroll Processing Fees, excluding VAT		-
Reporting Accountants' Fees, excluding VAT	500	*500*
	£500	*£500*

There were no other fees paid to the Reporting Chartered Accountants or the Independent Examiner.

8. ***DEBTORS***

	2025 £	*2024 £*
Other Debtors	830	*10,004*
Prepayments and Accrued Income	7,200	*86*
	£8,030	*£10,090*

Other Debtors comprise Charitable Loans made during a previous year.

9. ***CREDITORS:*** Amounts falling due within one year

Trade Creditors	2,176	*2,090*
Other Creditors	262	*262*
Taxation and Social Security	44	*44*
Accruals and Deferred Income	7,949	*16,399*
	£8,255	*£16,705*

10. ***CREDITORS*:** Amounts falling due after more than one year

Other Creditors	£ -	*£ -*

11. ***CALLED UP SHARE CAPITAL***

The Charity has 4 Members, whose individual liability is Ltd by guarantee as follows:	Each £1	*Each £1*

KIDSHINE LTD

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NOTES TO THE UNAUDITED STATUTORY ACCOUNTS –
31 DECEMBER 2025 *(Continued)*

12. ***UNRESTRICTED FUNDS***

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General Reserve	£1,097	46,398	(47,307)	£188

13. ***TRUSTEES' EXPENSES***

There were no expenses or remuneration paid to the Trustees in the current or preceding year.

14. ***STAFF COSTS***

Details of staff costs are included within Notes 3 and 4 above. The Charity has no employees (*2024:1*). Excluding the Directors/Trustees who comprise a further 3 (*2024: 3*).

15. ***RELATED PARTY TRANSACTIONS***

There were no Related Party Transactions during the Financial Year or the Previous Financial Year.