

# STARSCOPE LIMITED

England & Wales · Charity number 275657

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01359053](#)

**Registered** 1978-06-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Starscope Ltd  
1007 Finchley Road  
London  
NW11 7HB

**Phone** 02084588563

**Email** [ann@genesis13.com](mailto:ann@genesis13.com)

## Activities

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**Objects:** TO ADVANCE RELIGION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH AND FOR SUCH OTHER PURPOSES AS ARE RECOGNISED BY ENGLISH LAW AS CHARITABLE.

**Activities:** We support Jewish religious institutions of learning and synagogues, including schools and colleges. We also support charities for the relief of the poor, medical research, hospitals etc.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Belgium
- Israel
- United States
- Lancashire
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£110,779	£203,443	-	-
2024-03-31	£57,160	£156,675	-	-
2023-03-31	£415,569	£47,562	-	-
2022-03-31	£29,035	£42,829	-	-
2021-03-31	£17,374	£30,656	-	-

## Trustees

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Name	Role	Appointed
ABRAHAM MASLO BCOM FCA		
FRIEDA MASLO		
MEYER MASLO		

**STARSCOPE LIMITED**

England & Wales - Charity number 275657

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# Accounts

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**REGISTERED COMPANY NUMBER: 01359053 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 275657**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**  
**FOR**  
**STARSCOPE LIMITED**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**STARSCOPE LIMITED**

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FOR THE YEAR ENDED 31ST MARCH 2025**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025**

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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 March 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 charity's objects are specifically restricted to the following:

1. The advancement of religion in accordance with the Orthodox Jewish Faith.
2. Support of Jewish religious institutions of learning and synagogues, including schools and colleges.
3. The relief of poverty and
4. Other purposes as are recognised by English Law as charitable and in furtherance of the aforementioned objects.

**Significant activities**

The Charity has continued to make significant grants throughout the year, in accordance with its grant making policy.

**Public benefit**

The trustees continue to operate within the confines of the charity objectives namely the relief of poverty by providing grants in respect of the advancement of Jewish education. The trustees provide grants to a variety of establishments. The trustees have also identified institutions which as a result of the economic downturn are experiencing a reduction in their fee income and have provided assistance to them in this respect as well.

Where the trustees make grants to institutions, they stipulate how these monies should be spent and constantly monitor the effectiveness of the allocation of the resources extended through the grant funding.

The trustees are of the opinion that this latter method of funding combines both objectives of the charity such that through the grants to the institution, students who are partly able or unable to pay their fees, are also assisted.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a deficit for the year of £92,664 (2024: £99,515) and total funds carried forward of £407,976 (2024: £500,640). There were no restricted funds as at the year end.

**Principal funding sources**

The Charity continues to be dependant on voluntary donations and income from investment property.

**Reserves policy**

The charity's reserves policy is to maintain sufficient reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. The trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet three months basic operating costs.

The Cash balances of £117,873 (2024: £158,946) as at the balance sheet date ensure that the charity is well able to maintain its operating capacity.

**FUTURE PLANS**

The Trustees are actively looking to make grants to UK Charities that satisfy the charity's objects and strict ethical criteria .

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is registered with the Charity Commission.

The Charity is organised so that the Directors and Trustees meet regularly to manage its affairs.

**Recruitment and appointment of new trustees**

All Directors of the company are also Trustees of the Charity, and there are no other Trustees. All of the Trustees named above served throughout the year. The Board has the power to appoint additional trustees as it considers fit to do so.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01359053 (England and Wales)

**Registered Charity number**

275657

**Registered office**

1007 Finchley Road  
London  
NW11 7HB

**Trustees**

M Maslo Director Of Companies  
Mrs F Maslo Secretary (deceased 19.11.2024)  
A Maslo Retired Accountant

**Company Secretary**

M Maslo

**Independent Examiner**

Akiva Kahan FCA  
Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**DECLARATION OF PUBLIC BENEFIT**

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Objectives and Activities' section explains the charity's activities which are open to anyone of the Jewish faith and in promoting advancement of adherence to the Orthodox Jewish Faith the doctrines and codes of the Jewish religion, encourage its followers to conduct themselves in a socially responsible way in the wider community.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28th January 2026 and signed on its behalf by:

M Maslo - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
STARSCOPE LIMITED**

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**Independent examiner's report to the trustees of Starscope Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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.

Akiva Kahan FCA  
The Institute of Chartered Accountants in England and Wales

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

Date: January 2026

STARSCOPE LIMITED

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

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,999	-	41,999	3,000
Investment income	3	68,780	-	68,780	54,160
<b>Total</b>		<u>110,779</u>	<u>-</u>	<u>110,779</u>	<u>57,160</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Advancement and promotion of Jewish education and relief of poverty		180,895	-	180,895	156,675
Other		22,548	-	22,548	-
<b>Total</b>		<u>203,443</u>	<u>-</u>	<u>203,443</u>	<u>156,675</u>
<b>NET INCOME/(EXPENDITURE)</b>		(92,664)	-	(92,664)	(99,515)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		500,640	-	500,640	600,155
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>407,976</u>	<u>-</u>	<u>407,976</u>	<u>500,640</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Investment property	9	400,000	-	400,000	400,000
<b>CURRENT ASSETS</b>					
Debtors	10	8,749	-	8,749	13,614
Cash at bank		117,873	-	117,873	158,946
		<u>126,622</u>	<u>-</u>	<u>126,622</u>	<u>172,560</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(118,646)	-	(118,646)	(71,920)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>7,976</u>	<u>-</u>	<u>7,976</u>	<u>100,640</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>407,976</u>	<u>-</u>	<u>407,976</u>	<u>500,640</u>
<b>NET ASSETS</b>		<u>407,976</u>	<u>-</u>	<u>407,976</u>	<u>500,640</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>407,976</u>	<u>500,640</u>
<b>TOTAL FUNDS</b>				<u>407,976</u>	<u>500,640</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

**BALANCE SHEET - continued**  
**31ST MARCH 2025**

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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 28th January 2026 and were signed on its behalf by:

M Maslo - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025****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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**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.

**Financial instruments**

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES - continued

**Financial instruments**

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	41,999	3,000
	<u>41,999</u>	<u>3,000</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	67,660	53,223
Deposit account interest	1,120	937
	<u>68,780</u>	<u>54,160</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs (see note 5) £	Totals £
Advancement and promotion of Jewish education and relief of poverty	90,161	90,734	180,895
	<u>90,161</u>	<u>90,734</u>	<u>180,895</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	22,548	-	22,548
Advancement and promotion of Jewish education and relief of poverty	89,654	1,080	90,734
	<u>112,202</u>	<u>1,080</u>	<u>113,282</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

<u>2025</u>	<u>2024</u>
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No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,000	-	3,000
Investment income	54,160	-	54,160
<b>Total</b>	<u>57,160</u>	<u>-</u>	<u>57,160</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advancement and promotion of Jewish education and relief of poverty	156,675	-	156,675
<b>NET INCOME/(EXPENDITURE)</b>	<b>(99,515)</b>	<b>-</b>	<b>(99,515)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	600,155	-	600,155

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>500,640</u>	<u>-</u>	<u>500,640</u>
<b>9. INVESTMENT PROPERTY</b>			£
<b>FAIR VALUE</b>			
At 1st April 2024 and 31st March 2025			<u>400,000</u>
<b>NET BOOK VALUE</b>			
At 31st March 2025			<u>400,000</u>
At 31st March 2024			<u>400,000</u>
Fair value at 31st March 2025 is represented by:			£
Valuation in 2024			370,000
Cost			<u>30,000</u>
			<u>400,000</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Other debtors		<u>8,749</u>	<u>13,614</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
W Lettings & Management		46,606	-
Short Term Loan		70,000	70,000
Accrued expenses		<u>2,040</u>	<u>1,920</u>
		<u>118,646</u>	<u>71,920</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	500,640	(92,664)	407,976
<b>TOTAL FUNDS</b>	<u>500,640</u>	<u>(92,664)</u>	<u>407,976</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,779	(203,443)	(92,664)
<b>TOTAL FUNDS</b>	<u>110,779</u>	<u>(203,443)</u>	<u>(92,664)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	600,155	(99,515)	500,640
<b>TOTAL FUNDS</b>	<u>600,155</u>	<u>(99,515)</u>	<u>500,640</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,160	(156,675)	(99,515)
<b>TOTAL FUNDS</b>	<u>57,160</u>	<u>(156,675)</u>	<u>(99,515)</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

12. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	600,155	(192,179)	407,976
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>600,155</u>	<u>(192,179)</u>	<u>407,976</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	167,939	(360,118)	(192,179)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>167,939</u>	<u>(360,118)</u>	<u>(192,179)</u>

13. RELATED PARTY DISCLOSURES

Mr A Maslo, a Trustee made charitable donations totalling £29,000 (2024:£3,000) to Starscope Ltd during the year.

**STARSCOPE LIMITED**

England & Wales - Charity number 275657

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# Accounts

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**REGISTERED COMPANY NUMBER: 01359053 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 275657**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**FOR**  
**STARSCOPE LIMITED**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**STARSCOPE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024**

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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 March 2024. 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 charity's objects are specifically restricted to the following:

1. The advancement of religion in accordance with the Orthodox Jewish Faith.
2. Support of Jewish religious institutions of learning and synagogues, including schools and colleges.
3. The relief of poverty and
4. Other purposes as are recognised by English Law as charitable and in furtherance of the aforementioned objects.

**Significant activities**

The Charity has continued to make significant grants throughout the year, in accordance with its grant making policy.

**Public benefit**

The trustees continue to operate within the confines of the charity objectives namely the relief of poverty by providing grants in respect of the advancement of Jewish education. The trustees provide grants to a variety of establishments. The trustees have also identified institutions which as a result of the economic downturn are experiencing a reduction in their fee income and have provided assistance to them in this respect as well.

Where the trustees make grants to institutions, they stipulate how these monies should be spent and constantly monitor the effectiveness of the allocation of the resources extended through the grant funding.

The trustees are of the opinion that this latter method of funding combines both objectives of the charity such that through the grants to the institution, students who are partly able or unable to pay their fees, are also assisted.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a deficit for the year of £99,515 (2023: deficit £1,993) and total funds carried forward of £500,640 (2023: £600,155) which include an unrealised revaluation gain of £370,000. There were no restricted funds as at the year end.

**Principal funding sources**

The Charity continues to be dependant on voluntary donations and income from investment property.

**Reserves policy**

The charity's reserves policy is to maintain sufficient reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. The trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet three months basic operating costs.

The Cash balances of £158,008 (2023: £192,367) as at the balance sheet date ensure that the charity is well able to maintain its operating capacity.

**FUTURE PLANS**

The Trustees are actively looking to make grants to UK Charities that satisfy the charity's objects and strict ethical criteria.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is registered with the Charity Commission.

The Charity is organised so that the Directors and Trustees meet regularly to manage its affairs.

**Recruitment and appointment of new trustees**

All Directors of the company are also Trustees of the Charity, and there are no other Trustees. All of the Trustees named above served throughout the year. The Board has the power to appoint additional trustees as it considers fit to do so.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01359053 (England and Wales)

**Registered Charity number**

275657

**Registered office**

1007 Finchley Road  
London  
NW11 7HB

**Trustees**

M Maslo Director Of Companies  
Mrs F Maslo Secretary (deceased 19.11.2024)  
A Maslo Retired Accountant

**Company Secretary**

M Maslo

**Independent Examiner**

Akiva Kahan FCA  
Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**DECLARATION OF PUBLIC BENEFIT**

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Objectives and Activities' section explains the charity's activities which are open to anyone of the Jewish faith and in promoting advancement of adherence to the Orthodox Jewish Faith the doctrines and codes of the Jewish religion, encourage its followers to conduct themselves in a socially responsible way in the wider community.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28th January 2025 and signed on its behalf by:

M Maslo - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
STARSCOPE LIMITED**

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**Independent examiner's report to the trustees of Starscope Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**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.

Akiva Kahan FCA  
The Institute of Chartered Accountants in England and Wales

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

Date: January 2025

STARSCOPE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,000	-	3,000	-
Investment income	3	54,160	-	54,160	45,569
<b>Total</b>		<u>57,160</u>	<u>-</u>	<u>57,160</u>	<u>45,569</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Advancement and promotion of Jewish education and relief of poverty		156,675	-	156,675	47,562
Net gains on investments		-	-	-	370,000
<b>NET INCOME/(EXPENDITURE)</b>		<u>(99,515)</u>	<u>-</u>	<u>(99,515)</u>	<u>368,007</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		600,155	-	600,155	232,148
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>500,640</u></u>	<u><u>-</u></u>	<u><u>500,640</u></u>	<u><u>600,155</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Investment property	9	400,000	-	400,000	400,000
<b>CURRENT ASSETS</b>					
Debtors	10	13,614	-	13,614	8,749
Cash at bank		158,946	-	158,946	192,367
		<u>172,560</u>	<u>-</u>	<u>172,560</u>	<u>201,116</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(71,920)	-	(71,920)	(961)
		<u>100,640</u>	<u>-</u>	<u>100,640</u>	<u>200,155</u>
<b>NET CURRENT ASSETS</b>					
		<u>500,640</u>	<u>-</u>	<u>500,640</u>	<u>600,155</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>500,640</u>	<u>-</u>	<u>500,640</u>	<u>600,155</u>
<b>NET ASSETS</b>					
		<u>500,640</u>	<u>-</u>	<u>500,640</u>	<u>600,155</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>500,640</u>	<u>600,155</u>
<b>TOTAL FUNDS</b>					
				<u>500,640</u>	<u>600,155</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 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.

**BALANCE SHEET - continued**  
**31ST MARCH 2024**

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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 28th January 2025 and were signed on its behalf by:

M Maslo - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

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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, as modified by the revaluation of certain assets.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**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.

**Financial instruments**

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES - continued

**Financial instruments**

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	3,000	-
	<u>3,000</u>	<u>-</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	53,223	40,647
Deposit account interest	937	4,922
	<u>54,160</u>	<u>45,569</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs (see note 5) £	Totals £
Advancement and promotion of Jewish education and relief of poverty	23,048	133,627	156,675
	<u>23,048</u>	<u>133,627</u>	<u>156,675</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Advancement and promotion of Jewish education and relief of poverty	132,647	20	960	133,627

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

2024	2023
<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	45,569	-	45,569
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advancement and promotion of Jewish education and relief of poverty	47,562	-	47,562
Net gains on investments	370,000	-	370,000
<b>NET INCOME</b>	368,007	-	368,007
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	232,148	-	232,148
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>600,155</u>	<u>-</u>	<u>600,155</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

9. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1st April 2023	
and 31st March 2024	<u>400,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2024	<u>400,000</u>
At 31st March 2023	<u>400,000</u>

Fair value at 31st March 2024 is represented by:

	£
Valuation in 2024	<u>400,000</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>13,614</u>	<u>8,749</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	1
Short Term Loan	70,000	-
Accrued expenses	1,920	960
	<u>71,920</u>	<u>961</u>

12. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	600,155	(99,515)	500,640
	<u>600,155</u>	<u>(99,515)</u>	<u>500,640</u>
<b>TOTAL FUNDS</b>	<u>600,155</u>	<u>(99,515)</u>	<u>500,640</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	57,160	(156,675)	(99,515)
	<u>57,160</u>	<u>(156,675)</u>	<u>(99,515)</u>
<b>TOTAL FUNDS</b>	<u>57,160</u>	<u>(156,675)</u>	<u>(99,515)</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	232,148	368,007	600,155
<b>TOTAL FUNDS</b>	<u>232,148</u>	<u>368,007</u>	<u>600,155</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	45,569	(47,562)	370,000	368,007
<b>TOTAL FUNDS</b>	<u>45,569</u>	<u>(47,562)</u>	<u>370,000</u>	<u>368,007</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	232,148	268,492	500,640
<b>TOTAL FUNDS</b>	<u>232,148</u>	<u>268,492</u>	<u>500,640</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	102,729	(204,237)	370,000	268,492
<b>TOTAL FUNDS</b>	<u>102,729</u>	<u>(204,237)</u>	<u>370,000</u>	<u>268,492</u>

**STARSCOPE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

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**13. RELATED PARTY DISCLOSURES**

Mr A Maslo, a Trustee made charitable donations totalling £3,000 to Starscope Ltd during the year.

**STARSCOPE LIMITED**

England & Wales - Charity number 275657

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# Accounts

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**REGISTERED COMPANY NUMBER: 01359053 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 275657**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**STARSCOPE LIMITED**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**STARSCOPE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023**

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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 March 2023. 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 charity's objects are specifically restricted to the following:

1. The advancement of religion in accordance with the Orthodox Jewish Faith.
2. Support of Jewish religious institutions of learning and synagogues, including schools and colleges.
3. The relief of poverty and
4. Other purposes as are recognised by English Law as charitable and in furtherance of the aforementioned objects.

**Significant activities**

The Charity has continued to make significant grants throughout the year, in accordance with its grant making policy.

**Public benefit**

The trustees continue to operate within the confines of the charity objectives namely the relief of poverty by providing grants in respect of the advancement of Jewish education. The trustees provide grants to a variety of establishments. The trustees have also identified institutions which as a result of the economic downturn are experiencing a reduction in their fee income and have provided assistance to them in this respect as well.

Where the trustees make grants to institutions, they stipulate how these monies should be spent and constantly monitor the effectiveness of the allocation of the resources extended through the grant funding.

The trustees are of the opinion that this latter method of funding combines both objectives of the charity such that through the grants to the institution, students who are partly able or unable to pay their fees, are also assisted.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a surplus for the year of £368,007 which include an unrealised revaluation gain of £370,000 (2022: deficit £13,794) and total funds carried forward of £600,155 (2022: £232,148). There were no restricted funds as at the year end.

**Principal funding sources**

The Charity continues to be dependant on voluntary donations and income from investment property.

**Reserves policy**

The charity's reserves policy is to maintain sufficient reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. The trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet three months basic operating costs. The Cash balances of £192,367 (2021: £193,399) as at the balance sheet date ensure that the charity is well able to maintain its operating capacity.

**FUTURE PLANS**

The Trustees are actively looking to make grants to UK Charities that satisfy the charity's objects and strict ethical criteria.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is registered with the Charity Commission.

The Charity is organised so that the Directors and Trustees meet regularly to manage its affairs.

**Recruitment and appointment of new trustees**

All Directors of the company are also Trustees of the Charity, and there are no other Trustees. All of the Trustees named above served throughout the year. The Board has the power to appoint additional trustees as it considers fit to do so.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01359053 (England and Wales)

**Registered Charity number**

275657

**Registered office**

1007 Finchley Road  
London  
NW11 7HB

**Trustees**

M Maslo Director Of Companies  
Mrs F Maslo Secretary  
A Maslo Retired Accountant

**Company Secretary**

M Maslo

**Independent Examiner**

Akiva Kahan FCA  
Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**DECLARATION OF PUBLIC BENEFIT**

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Objectives and Activities' section explains the charity's activities which are open to anyone of the Jewish faith and in promoting advancement of adherence to the Orthodox Jewish Faith the doctrines and codes of the Jewish religion, encourage its followers to conduct themselves in a socially responsible way in the wider community.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Starscope Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19th February 2024 and signed on its behalf by:

M Maslo - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
STARSCOPE LIMITED**

---

**Independent examiner's report to the trustees of Starscope Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**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.

Akiva Kahan FCA  
The Institute of Chartered Accountants in England and Wales

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

Date: February 2024

STARSCOPE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	461
Investment income	3	45,569	-	45,569	28,575
<b>Total</b>		<u>45,569</u>	<u>-</u>	<u>45,569</u>	<u>29,036</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Advancement and promotion of Jewish education and relief of poverty		47,562	-	47,562	42,830
Net gains on investments		370,000	-	370,000	-
<b>NET INCOME/(EXPENDITURE)</b>		368,007	-	368,007	(13,794)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		232,148	-	232,148	245,942
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>600,155</u>	<u>-</u>	<u>600,155</u>	<u>232,148</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Investment property	8	400,000	-	400,000	30,000
<b>CURRENT ASSETS</b>					
Debtors	9	8,749	-	8,749	8,749
Cash at bank		192,367	-	192,367	193,399
		<u>201,116</u>	<u>-</u>	<u>201,116</u>	<u>202,148</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(961)	-	(961)	-
		<u>200,155</u>	<u>-</u>	<u>200,155</u>	<u>202,148</u>
<b>NET CURRENT ASSETS</b>					
		<u>200,155</u>	<u>-</u>	<u>200,155</u>	<u>202,148</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>600,155</u>	<u>-</u>	<u>600,155</u>	<u>232,148</u>
<b>NET ASSETS</b>					
		<u>600,155</u>	<u>-</u>	<u>600,155</u>	<u>232,148</u>
<b>FUNDS</b>					
Unrestricted funds	11			<u>600,155</u>	<u>232,148</u>
<b>TOTAL FUNDS</b>					
				<u>600,155</u>	<u>232,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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.

**BALANCE SHEET - continued**  
**31ST MARCH 2023**

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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 19th February 2024 and were signed on its behalf by:

M Maslo - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

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**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, as modified by the revaluation of certain assets.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**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.

**Financial instruments**

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES - continued

**Financial instruments**

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	-	461
	<u>          </u>	<u>          </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	40,647	27,375
Deposit account interest	4,922	1,200
	<u>45,569</u>	<u>28,575</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs (see note 5) £	Totals £
Advancement and promotion of Jewish education and relief of poverty	<u>20,015</u>	<u>27,547</u>	<u>47,562</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advancement and promotion of Jewish education and relief of poverty	26,587	960	27,547

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	461	-	461
Investment income	28,575	-	28,575
<b>Total</b>	29,036	-	29,036
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advancement and promotion of Jewish education and relief of poverty	42,830	-	42,830
<b>NET INCOME/(EXPENDITURE)</b>	(13,794)	-	(13,794)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	245,942	-	245,942
<b>TOTAL FUNDS CARRIED FORWARD</b>	232,148	-	232,148

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

8. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1st April 2022	30,000
Revaluation	370,000
	<u>400,000</u>
At 31st March 2023	<u>400,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>400,000</u>
At 31st March 2022	<u>30,000</u>

Fair value at 31st March 2023 is represented by:

	£
Valuation in 2023	370,000
Cost	30,000
	<u>400,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	8,749	8,749
	<u>8,749</u>	<u>8,749</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1	-
Accrued expenses	960	-
	<u>961</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	232,148	368,007	600,155
	<u>232,148</u>	<u>368,007</u>	<u>600,155</u>
<b>TOTAL FUNDS</b>	<u>232,148</u>	<u>368,007</u>	<u>600,155</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	45,569	(47,562)	370,000	368,007
<b>TOTAL FUNDS</b>	<u>45,569</u>	<u>(47,562)</u>	<u>370,000</u>	<u>368,007</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	245,942	(13,794)	232,148
<b>TOTAL FUNDS</b>	<u>245,942</u>	<u>(13,794)</u>	<u>232,148</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,036	(42,830)	(13,794)
<b>TOTAL FUNDS</b>	<u>29,036</u>	<u>(42,830)</u>	<u>(13,794)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	245,942	354,213	600,155
<b>TOTAL FUNDS</b>	<u>245,942</u>	<u>354,213</u>	<u>600,155</u>

STARSCOPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	74,605	(90,392)	370,000	354,213
<b>TOTAL FUNDS</b>	<u>74,605</u>	<u>(90,392)</u>	<u>370,000</u>	<u>354,213</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**STARSCOPE LIMITED**

England & Wales - Charity number 275657

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# Accounts

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## Starscope Limited

Trustees Annual Report for the year ended 31<sup>st</sup> March 2022.

The company is a charity limited by guarantee registered at Companies House registration number 1359053 and was established in 1960.

Starscope Ltd is registered with the Charity Commission under no. 275657 and is also registered with the Inland Revenue as a charity under no. XN 42457

The address of the charity company is 1007 Finchley Road, London NW11 7HB.

The Trustees are Mr A Maslo B Com., F.C.A., Mrs F Maslo and Mr M Maslo.

The objects of the charity are set out in its Memorandum of Association which are

“to advance religion in accordance with the orthodox Jewish Faith and also for such other purposes as are recognised by English Law as charitable” and “The relief of needy persons”

The company has advanced both these objectives and answered the many calls on its funds and has distributed during the year the sum of 42829 in pursuit of these objects.

The Charity operates solely under the name of Starscope Ltd and has no other name.

The Charity is administered by a Council consisting of the Trustees and the Council has power to appoint trustees.

A Maslo  
Governor

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**INCOME**

360	DONATIONS	460	
1109	INTEREST	120.9	
15904	RENT (NET)	27374.78	29034.78

**INCOME**

**EXPENDITURE**

1386	RENT & COUNCIL TAX, WATER	1477	50
-	BANK CHARGES	51	01
388	OFFICE EXPENSES	783	53
741	LIGHTING & HEATING	936	18
28141	DONATIONS TO CHARITY	39580	50

**SPEND**

(13262)	DEFICIT FOR THE YEAR		13793.94
259224	SURPLUS BROUGHT FORWARD		245942.16
248942	SURPLUS CARRIED FORWARD		231148.22

**BALANCE SHEET AT 31st MARCH 2022**

**FIXED ASSETS**

30000	FREEHOLD PROPERTY at cost	30,000
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**CURRENT ASSETS**

208618	CASH AT BANK	192399	34
7524	DEBTORS	8748	88
248942		201148	22

For the financial year in question the Company was entitled to exemption under section 1477 of the Companies Act 2006 relating to small companies. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

*Abraham Maslo*  
 DIRECTOR

ABRAHAM MASLO



\*ABLLSLD\*  
 A6 01/09/2022 #73  
 COMPANIES HOUSE

THURSDAY