

LAPIS LAZULI SCHOOLS

England & Wales · Charity number 1143632

Details

Other names LAPIS

Status Registered

Legal form Trust

Registered 2011-09-01

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

Contact

Address 54 Gloucester Crescent
London
NW1 7EG

Phone 01892861732

Email info@lapislazulischools.org.uk

Website <http://www.lapislazulischools.org.uk>

Activities

Objects: THE OBJECTS OF THE TRUST FOR THE PUBLIC BENEFIT ARE TO ADVANCE EDUCATION BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN CENTRAL ASIA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.

Activities: Lapis Lazuli Schools raises money in the UK by collecting donations and running a charity shop. The funds raised have been used to support the education of boys and girls in Central Asia. The shop operates in central London under the name Pop Up 38 in spaces donated by landlords in Soho, Covent Garden and Kings Cross. The shop sells pre-loved clothing and handicrafts created by supporters.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Camden
- City Of Westminster
- Islington

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-30 | £38,463 | £51,022 | - | - |
| 2024-04-30 | £61,742 | £29,135 | - | - |
| 2023-04-30 | £115,353 | £41,514 | - | - |
| 2022-04-30 | £53,244 | £38,121 | - | - |
| 2021-04-30 | £45,184 | £101,093 | - | - |

Trustees

| Name | Role | Appointed |
|--|-------|------------|
| NAOMI MONIKA BRONS-HARPER MA Oxon | Chair | 2011-09-01 |
| Dr Vincent Barrett BDS MS | | 2019-09-03 |
| EWAZ AMIRI | | 2013-11-09 |
| MONIKA URSULA HARPER | | 2011-11-26 |
| Michael James Hall | | 2020-04-29 |
| NATALIE TUBEILEH-HALL JP | | 2013-11-07 |

LAPIS LAZULI SCHOOLS

England & Wales - Charity number 1143632

Accounts

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts Year ended 30th April 2025

Lapis Lazuli Schools

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Lapis Lazuli Schools

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30TH APRIL 2025

| | |
|------------------------------------|--|
| CHARITY NAME | Lapis Lazuli Schools |
| CHARITY REGISTRATION NUMBER | 1143632. The charity was registered with the Charity Commission on 1 September 2011 |
| ADDRESS FOR CORRESPONDENCE | Ebenezer Cottage Eridge Road Eridge Green Tunbridge Wells TN3 9JU |
| GOVERNING DOCUMENT | Deed of Trust Dated 01/08/2011 |
| MANAGING THE CHARITY | Monika Harper Natalie Tubeileh-Hall Vincent Barrett Michael Hall (Treasurer) |
| BANKERS | The Co-operative Bank Business Customer Services PO Box 4931 Swindon SN4 4PL |
| INDEPENDENT EXAMINER | John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL |

Lapis Lazuli Schools
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2025.

Objects of the charity

The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

Lapis Lazuli Schools raises funds to support education in Central Asia. In the past decade the Charity has built a school on land donated by the local community in Kabul, Afghanistan. The main financial support comes from Pop Up 38, a charity boutique operating in central London which gives 100% of its proceeds to the school. A sister school is planned.

One of the main objectives of the Charity is to ensure that boys and girls receive a high standard of education in a nurturing environment. Many of the pupils we support have been victims of war and displacement through persecution. We aim to provide a stable environment for these children and help them to work towards a better future for themselves.

Governance

The policies and operating decisions of the Charity rest with the Trustees who meet regularly to oversee the activities of the Charity.

Fund Raising

The majority of funds raised by the Trust come from Pop Up 38, the charity boutique founded solely for that purpose. It is run by volunteers and the stock is largely donated. Money raised, net of basic expenses and business rates, is all given to the school and associated projects.

Aims for 2025

We are thankful that our School in Kabul continues to operate against the odds. This is due to the extraordinary sacrifices made by the local staff there - accepting pay cuts and working under very difficult conditions. With the benefit of advice from other organisations that operate in Afghanistan we were able again to give financial support directly to the School. The School has plans for a number of projects to enhance the facilities for its 690 pupils and staff. The Trust intends to help with the costs of the construction of a second school.

Financial review

Income for the year to 30 April 2025 amounted to £38,463 and the expenditure for the same period was £51,022. Bank balances at 30th April 2025 totalled £169,266. During the year we have been able remit money to the school through a reputable local Hawala that was recommended to us by another larger NGO that operates in Afghanistan.

Reserves policy

The Board of the Charity has established a policy whereby free reserves held by the Charity should be maintained at a minimum level due to the Charity not having fixed commitments to expenditure.

Risk statement

The Trustees have reviewed the risks to which a small charity operating overseas is exposed. Appropriate procedures have been put in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:



.....
Michael Hall

Date 31. 12. 2025

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Lapis Lazuli Schools ('the charity') for the year ended 30 April 2025 on pages 5 to 8 following.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



John Helm ACA

31 December 2025

Lapis Lazuli Schools

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30TH APRIL 2025

| | Notes | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|--|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| Receipts | | | | | |
| Grants and donations received | | 14,310 | 678 | 14,988 | 30,279 |
| Shop Income | | 18,101 | - | 18,101 | 31,463 |
| Other receipts | | 5,374 | - | 5,374 | - |
| Total receipts | | 37,785 | 678 | 38,463 | 61,742 |
| Payments | | | | | |
| Cost of raising funds | 1 | 13,246 | - | 13,246 | 11,264 |
| Charitable activities | 2 | 614 | - | 614 | 4,869 |
| Grants paid | 3 | 36,483 | 678 | 37,161 | 13,002 |
| Total payments | | 50,344 | 678 | 51,022 | 29,135 |
| Net of (payments) / receipts before transfers | | (12,559) | 0 | (12,559) | 32,607 |
| Net movement in funds | | (12,559) | 0 | (12,559) | 32,607 |
| Cash funds as at last year end | | 181,825 | 0 | 181,825 | 149,218 |
| Cash funds at this year end | | 169,266 | 0 | 169,266 | 181,825 |

The notes on pages 7 - 8 form part of these accounts.

Lapis Lazuli Schools
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30TH APRIL 2025

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| A Cash funds | | | | |
| Cash at bank with immediate access | 168,008 | - | 168,008 | 181,825 |
| Petty cash | 1,258 | - | 1,258 | - |
| | <u>169,266</u> | <u>0</u> | <u>169,266</u> | <u>181,825</u> |
| B Other monetary assets | | | | |
| Other debtors | - | - | - | 13,136 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,136</u> |
| C Total assets | <u>169,266</u> | <u>-</u> | <u>169,266</u> | <u>194,961</u> |
| D Liabilities | | | | |
| Fees for Independent Examination | 3,360 | - | 3,360 | 1,600 |
| | <u>3,360</u> | <u>0</u> | <u>3,360</u> | <u>1,600</u> |
| Total net assets | <u>165,906</u> | <u>0</u> | <u>165,906</u> | <u>193,361</u> |

The accounts were approved by the trustees and signed on their behalf

by  date 31.12.2025
Michael Hall

The notes on pages 7 - 8 form part of these accounts.

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2025

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession has determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1 Payments in relation to cost of raising funds

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|--------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Cost of fundraising | | | | |
| Office, shop and support costs | 13,246 | - | 13,246 | 11,264 |
| | <u>13,246</u> | <u>0</u> | <u>13,246</u> | <u>11,264</u> |

2 Payments in relation to charitable activities

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Travel | - | - | - | 736 |
| Governance costs | - | - | - | - |
| Bank charges | 614 | - | 614 | 1,253 |
| | <u>614</u> | <u>0</u> | <u>614</u> | <u>1,989</u> |

3 Grants paid

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|----------------------|----------------------------|--------------------------|--------------------|--------------------|
| School | 29,733 | - | 29,733 | 9,252 |
| Support for refugees | 6,750 | - | 6,750 | 3,750 |
| Rehabilitation fund | - | 678 | 678 | - |
| | <u>36,483</u> | <u>678</u> | <u>37,161</u> | <u>13,002</u> |

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2025

4 Employees

The charity has no employees. Its activities are carried out by volunteers.

No amounts were paid or are payable to any trustee or to any person connected to them.

5 Movement of funds

| | Balance at 01.05.24 | Receipts | Payments | Transfers | Balance at 30.04.25 |
|------------------|------------------------|---------------|-----------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 181,825 | 37,785 | (50,344) | - | 169,266 |
| Restricted funds | - | 678 | (678) | - | - |
| | <u>181,825</u> | <u>38,463</u> | <u>(51,021)</u> | <u>0</u> | <u>169,266</u> |

LAPIS LAZULI SCHOOLS

England & Wales - Charity number 1143632

Accounts

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts

Year ended 30th April 2024

Lapis Lazuli Schools

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Lapis Lazuli Schools
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH APRIL 2024

| | |
|---|---|
| CHARITY NAME | Lapis Lazuli Schools |
| CHARITY REGISTRATION NUMBER | 1143632. The charity was registered with the Charity Commission on 1 September 2011 |
| ADDRESS FOR CORRESPONDENCE | Ebenezer Cottage Eridge Road Eridge Green Tunbridge Wells TN3 9JU |
| GOVERNING DOCUMENT | Deed of Trust Dated 01/08/2011 |
| OBJECTIVES | The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust. |
| TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY | Naomi Brons-Harper (Chair) Monika Harper Ewaz Amari Natalie Tubeileh-Hall Vincent Barrett Michael Hall (Treasurer) |
| BANKERS | The Co-operative Bank |
| INDEPENDENT EXAMINER | John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL |

Lapis Lazuli Schools

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH APRIL 2024

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2024. *

Objects of the charity

The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

Lapis Lazuli Schools raises funds to support education in Central Asia. In the past decade the Charity has built a school on land donated by the local community in Kabul, Afghanistan. The main financial support comes from Pop Up 38, a charity boutique operating in central London which gives 100% of its proceeds to the school. A sister school is planned.

One of the main objectives of the Charity is to ensure that boys and girls receive a high standard of education in a nurturing environment. Many of the pupils we support have been victims of war and displacement through persecution. We aim to provide a stable environment for these children and help them to work towards a better future for themselves.

Governance

The policies and operating decisions of the Charity rest with the Trustees who meet regularly to oversee the activities of the Charity.

Summary of the charity's main activities and achievements

The Charity's main focus is to provide a quality education for girls and boys in Afghanistan and works predominantly with the Hazara minority who continue to be targeted and receive fewer opportunities than most Afghan citizens. Our students continue to excel academically and consequently this leads to better employment opportunities in Afghanistan. Up until the tumultuous events of August 2021 when the Taliban took control of the country, the School was thriving and academic targets being met. Work on the new School in Bamiyan moved rapidly and we were nearly finishing the outward structure of the fifth floor. Solar panels had been installed in our school in Kabul to provide enough electricity for the running of the Shokoh School in Kabul. As a result of the political change a lot of families were forced to leave the country including our head teacher who continues to direct the school from Canada.

Fund Raising

The majority of the funds raised come from Pop Up 38, the charity boutique founded solely for that purpose. It is run by volunteers and the quality stock is largely donated. Apart from basic expenses and business rates, all monies raised are given to school projects. The Charity works closely with the landlords from Shaftesbury to secure attractive spaces for a peppercorn rent mainly in Soho and Kings Cross. We have regular supporters who follow us and donate generously to the Charity. We were asked to put on a Charity Fashion Show at the Royal Institute of Chartered Surveyors for their Christmas sustainable event. We have been invited to do another fundraising event there in March 2025.

Aims for 2024

We are thankful that our School in Kabul is operating against the odds. This is due to the extraordinary sacrifices made by the local staff there - accepting pay cuts and working under very difficult conditions. We would like to be able to give them the much needed support they deserve and are trying our best to look at every possible option of sending regular money to support the School there. Due to the current unstable political situation we have been severely restricted. We are in the process of looking at organisations that are specifically able to get funds into Afghanistan. We are also appealing to The Charity Commission to advise us.

Financial review

Income for the year to the 30th of April 2024 amounted to £61,742 and the expenditure for the same period was £29,135. Bank balances at 30th April 2024 totalled £181,825.

Reserves policy

The Board of the Charity has established a policy whereby free reserves held by the Charity should be maintained at a minimum level due to the Charity not having fixed commitments to expenditure.

Risk statement

The Trustees have reviewed the risks to which a small charity operating overseas is exposed. Appropriate procedures have been put in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

 25.2.2025

Michael Hall

Date

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Lapis Lazuli Schools ('the charity') for the year ended 30 April 2024 on pages 5 to 7 following.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



John Helm ACA

25 February 2025

Lapis Lazuli Schools
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30TH APRIL 2024

| | Unrestricted General Funds | Restricted Funds | 2024 | 2023 |
|---|-------------------------------|---------------------|----------------|----------------|
| Notes | £ | £ | £ | £ |
| Receipts | | | | |
| Grants and donations received | 30,279 | - | 30,279 | 20,972 |
| Other receipts | - | - | 0 | 0 |
| Shop Income | 31,463 | - | 31,463 | 94,381 |
| Total receipts | 61,742 | 0 | 61,742 | 115,353 |
| Payments | | | | |
| Cost of raising funds | 11,264 | - | 11,264 | 10,805 |
| Charitable activities | 4,869 | - | 4,869 | 3,737 |
| Grants paid | 6,245 | 6,757 | 13,002 | 26,972 |
| Total payments | 22,378 | 6,757 | 29,135 | 41,514 |
| Net of receipts / (payments) before transfers | 39,364 | (6,757) | 32,607 | 73,839 |
| Net movement in funds | 39,364 | (6,757) | 32,607 | 73,839 |
| Cash funds as at last year end | 142,461 | 6,757 | 149,218 | 75,379 |
| Cash funds at this year end | 181,825 | 0 | 181,825 | 149,218 |

The notes on pages 7 form part of these accounts.

Lapis Lazuli Schools
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30TH APRIL 2024

| | Unrestricted General Funds | Restricted funds | 2024 | 2023 |
|------------------------------------|-------------------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| A Cash funds | | | | |
| Cash at bank with immediate access | 181,825 | - | 181,825 | 2,550 |
| Other cash | - | - | - | 145,888 |
| Petty cash | - | - | - | 780 |
| | <u>181,825</u> | <u>0</u> | <u>181,825</u> | <u>149,218</u> |
| B Other monetary assets | | | | |
| Gift aid due to charity | - | - | - | - |
| Other debtors | 13,136 | - | 13,136 | 13,136 |
| | <u>13,136</u> | <u>0</u> | <u>13,136</u> | <u>13,136</u> |
| C Total assets | <u>194,961</u> | <u>0</u> | <u>194,961</u> | <u>162,354</u> |
| D Liabilities | | | | |
| Loans | - | - | - | - |
| Trade creditors | - | - | - | - |
| Taxes due | - | - | - | - |
| Fee for Independent Examination | 1,600 | - | 1,600 | 2,000 |
| Accrued expenses | - | - | - | - |
| | <u>1,600</u> | <u>0</u> | <u>1,600</u> | <u>2,000</u> |
| Total net assets | <u>193,361</u> | <u>0</u> | <u>193,361</u> | <u>160,354</u> |

The accounts were approved by the trustees and signed on their behalf

by  date 25.2.2025

Michael Hall

The notes on pages 7 form part of these accounts.

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2024

Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession has determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Payments in relation to cost of raising funds

| | Unrestricted General Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Cost of fundraising | - | - | - | - |
| Office, shop and support costs | 11,264 | - | 11,264 | 10,805 |
| | <u>11,264</u> | <u>0</u> | <u>11,264</u> | <u>10,805</u> |

3 Payments in relation to charitable activities

| | Unrestricted General Funds | Restricted Funds | Total 2024 | Total 2023 |
|-----------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Travel | 736 | - | 736 | - |
| Governance costs | 2,880 | - | - | - |
| Bank charges | 1,253 | - | 1,253 | 3,051 |
| Foreign exchange difference | - | - | - | (2,009) |
| Other costs | - | - | - | 2,695 |
| | <u>4,869</u> | <u>0</u> | <u>1,989</u> | <u>3,737</u> |

4 Grants paid

| | Unrestricted General Funds | Restricted Funds | Total 2024 | Total 2023 |
|----------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| School | 6,245 | 3,007 | 9,252 | 11,436 |
| Support for refugees | - | 3,750 | 3,750 | 14,336 |
| Child support | - | - | - | 1,200 |
| | <u>6,245</u> | <u>6,757</u> | <u>13,002</u> | <u>26,972</u> |

5 Employees

The charity has no employees. Its activities are carried out by volunteers.

No amounts were paid or are payable to any trustee or to any person connected to them.

6 Movement of funds

| | Balance at 01.05.23 | Receipts | Payments | Transfers | Balance at 30.04.24 |
|--|------------------------|---------------|-----------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 142,461 | 61,742 | (22,378) | - | 181,825 |
| Funds restricted to school and child support | 6,757 | - | (6,757) | - | 0 |
| | <u>149,218</u> | <u>61,742</u> | <u>(29,135)</u> | <u>0</u> | <u>181,825</u> |

LAPIS LAZULI SCHOOLS

England & Wales - Charity number 1143632

Accounts

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts

Year ended 30th April 2023

Lapis Lazuli Schools

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Lapis Lazuli Schools
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH APRIL 2023

| | |
|---|---|
| CHARITY NAME | Lapis Lazuli Schools |
| CHARITY REGISTRATION NUMBER | 1143632. The charity was registered with the Charity Commission on 1 September 2011 |
| ADDRESS FOR CORRESPONDENCE | Ebenezer Cottage Eridge Road Eridge Green Tunbridge Wells TN3 9JU |
| GOVERNING DOCUMENT | Deed of Trust Dated 01/08/2011 |
| OBJECTIVES | The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust. |
| TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY | Naomi Brons-Harper (Chair) Monika Ursula Harper Ewaz Amari Natalie Tubeileh-Hall Vincent Barrett Michael Hall (Treasurer) |
| BANKERS | Barclays Bank plc |
| INDEPENDENT EXAMINER | John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL |

Lapis Lazuli Schools
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2023

Objects of the charity

The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

Lapis Lazuli Schools raises funds to support education in Central Asia. In the past decade the Charity has built a school on land donated by the local community in Kabul, Afghanistan. The main financial support comes from Pop Up 38, a charity boutique operating in central London which gives 100% of its proceeds to the school. A sister school is planned.

One of the main objectives of the Charity is to ensure that boys and girls receive a high standard of education in a nurturing environment. Many of the pupils we support have been victims of war and displacement through persecution. We aim to provide a stable environment for these children and help them to work towards a better future for themselves.

Governance

The policies and operating decisions of the Charity rest with the Trustees who meet regularly to oversee the activities of the Charity.

Summary of the charity's main activities and achievements

The Charity's main focus is to provide a quality education for girls and boys in Afghanistan and works predominantly with the Hazara minority who continue to be targeted and receive fewer opportunities than most Afghan citizens. Our students continue to excel academically and consequently this leads to better employment opportunities in Afghanistan.

The last year has been difficult for our older female students due to new laws imposed by the Taliban banning girls over the age of 12 from attending school. We were concerned that our female teachers would also not be able to continue their employment but so far 18 of our female teachers are employed to teach girls under the age of 12. The School is still continuing to get excellent academic results with the curriculum demonstrating a wide range of academic subjects.

The new School building in Bamyan remains suspended due to lack of security. We are concentrating on supporting our staff and students as best we can in a rapidly changing volatile social and political situation.

Through the head teacher we stay in regular communication with the situation there and try to support as we can.

Fund Raising

Most of our funding is raised through our Pop Up Charity Boutique. This is run by volunteers and operates in donated spaces in London - mainly the West End and Soho. We have been fortunate to receive these from Shaftesbury Estates.

Aims for 2023/24

The activity of the school in Kabul is restricted by the political environment in Afghanistan. There are also restrictions on the ability of the charity to use its funds to support the school there as it has in the past. The trustees are therefore looking at opportunities to support education in Central Asia in other ways in the interim.

In the planning process for this school the Trustees have had regard to the guidance on Public Benefit issued by the Charities Commission

Financial review

Income for the year to the 30th of April 2023 amounted to £115,353 and the expenditure for the same period was £41,514. Bank balances at 30th April 2023 totalled £149,218.

Reserves policy

The Board of the Charity has established a policy whereby free reserves held by the Charity should be maintained at a minimum level due to the Charity not having fixed commitments to expenditure.

Risk statement

The Trustees have reviewed the risks to which a small charity operating overseas is exposed. Appropriate procedures have been put in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

 12/2/2024

Michael Hall

Date

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Lapis Lazuli Schools ('the charity') for the year ended 30 April 2023 on pages 5 to 7 following.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



John Helm ACA

14 February 2024

Lapis Lazuli Schools
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30TH APRIL 2023

| | Unrestricted General Funds | Restricted Funds | 2023 | 2022 |
|--|-------------------------------|---------------------|----------------|---------------|
| Notes | £ | £ | £ | £ |
| Receipts | | | | |
| Grants and donations received | 15,985 | 4,987 | 20,972 | 42,091 |
| Other receipts | - | - | 0 | 0 |
| Shop Income | 94,381 | - | 94,381 | 11,153 |
| Other income | - | - | 0 | 0 |
| Total receipts | <u>110,366</u> | <u>4,987</u> | <u>115,353</u> | <u>53,244</u> |
| Payments | | | | |
| Cost of raising funds | 2 10,805 | - | 10,805 | 5,430 |
| Charitable activities | 3 3,737 | - | 3,737 | 2,784 |
| Grants paid | 4 23,021 | 3,951 | 26,972 | 29,908 |
| Total payments | <u>37,563</u> | <u>3,951</u> | <u>41,514</u> | <u>38,121</u> |
| Net of receipts before transfers | 72,803 | 1,036 | 73,839 | 15,123 |
| Net movement in funds | <u>72,803</u> | <u>1,036</u> | <u>73,839</u> | <u>15,123</u> |
| Cash funds as at last year end | 69,658 | 5,721 | 75,379 | 60,256 |
| Transfer between funds at end of this year | - | - | - | 0 |
| Cash funds at this year end | A <u>142,461</u> | <u>6,757</u> | <u>149,218</u> | <u>75,379</u> |

The notes on page 7 form part of these accounts.

Lapis Lazuli Schools
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30TH APRIL 2023

| | Unrestricted General Funds £ | Restricted funds £ | 2023 £ | 2022 £ |
|------------------------------------|------------------------------------|--------------------------|----------------|---------------|
| A Cash funds | | | | |
| Cash at bank with immediate access | 2,551 | - | 2,551 | 75,172 |
| Other cash | 145,888 | - | 145,888 | 0 |
| Petty cash | 780 | - | 780 | 207 |
| | <u>149,218</u> | <u>0</u> | <u>149,218</u> | <u>75,379</u> |
| B Other monetary assets | | | | |
| Gift aid due to charity | - | - | 0 | 0 |
| Other debtors | 13,136 | - | 13,136 | 0 |
| | <u>13,136</u> | <u>0</u> | <u>13,136</u> | <u>0</u> |
| C Total assets | <u>162,354</u> | <u>0</u> | <u>162,354</u> | <u>75,379</u> |
| D Liabilities | | | | |
| Loans | - | - | 0 | 0 |
| Trade creditors | - | - | 0 | 0 |
| Taxes due | - | - | 0 | 0 |
| Fee for Independent Examination | 2,000 | - | 2,000 | 2,000 |
| Accrued expenses | - | - | 0 | 0 |
| | <u>2,000</u> | <u>0</u> | <u>2,000</u> | <u>2,000</u> |
| Total net assets | <u>160,354</u> | <u>0</u> | <u>160,354</u> | <u>73,379</u> |

The accounts were approved by the trustees and signed on their behalf

by  date 12/2/2024
Michael Hall

The notes on page 7 form part of these accounts.

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession has determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

2 Payments in relation to cost of raising funds

| | Unrestricted General Funds | Restricted Funds | Total 2023 | Total 2022 |
|--------------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Cost of fundraising | - | - | 0 | 0 |
| Office, shop and support costs | 10,805 | - | 10,805 | 5,430 |
| | <u>10,805</u> | <u>0</u> | <u>10,805</u> | <u>5,430</u> |

3 Payments in relation to charitable activities

| | Unrestricted General Funds | Restricted Funds | Total 2023 | Total 2022 |
|-----------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Travel | - | - | 0 | - |
| Governance costs | - | - | 0 | - |
| Bank charges | 3,051 | - | 3,051 | 808 |
| Foreign exchange difference | -2,009 | - | -2,009 | -2,117 |
| Other costs | 2,695 | - | 2,695 | 1,873 |
| | <u>3,737</u> | <u>0</u> | <u>3,737</u> | <u>564</u> |

4 Grants paid

| | Unrestricted General Funds | Restricted Funds | Total 2023 | Total 2022 |
|----------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| School | 7,685 | 3,751 | 11,436 | 15,227 |
| School Building | - | - | 0 | 14,681 |
| Support for refugees | 14,336 | - | 14,336 | 0 |
| Child support | 1,000 | 200 | 1,200 | 2,220 |
| | <u>23,021</u> | <u>3,951</u> | <u>26,972</u> | <u>32,128</u> |

5 Employees

The charity has no employees. Its activities are carried out by volunteers.

No amounts were paid or are payable to any trustee or to any person connected to them.

6 Movement of funds

| | Balance at 01.05.22 | Receipts | Payments | Transfers | Balance at 30.04.23 |
|--|------------------------|----------------|-----------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| The not General funds | 69,658 | 110,366 | (37,563) | - | 142,461 |
| Funds restricted to school and child support | 5,721 | 4,987 | (3,951) | - | 6,757 |
| | <u>75,379</u> | <u>115,353</u> | <u>(41,514)</u> | <u>0</u> | <u>149,218</u> |

LAPIS LAZULI SCHOOLS

England & Wales - Charity number 1143632

Accounts

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts

Year ended 30th April 2022

Lapis Lazuli Schools

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Lapis Lazuli Schools

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30TH APRIL 2022

| | |
|---|---|
| CHARITY NAME | Lapis Lazuli Schools |
| CHARITY REGISTRATION NUMBER | 1143632. The charity was registered with the Charity Commission on 1 September 2011 |
| ADDRESS FOR CORRESPONDENCE | Ebenezer Cottage Eridge Road Eridge Green Tunbridge Wells TN3 9JU |
| GOVERNING DOCUMENT | Deed of Trust Dated 01/08/2011 |
| OBJECTIVES | The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust. |
| TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY | Naomi Brons-Harper (Chair) Monika Ursula Harper Ewaz Amari Bruce Stewart Markham (resigned 30/3/2022) Natalie Tubeileh-Hall Vincent Barrett Michael Hall (Treasurer) |
| BANKERS | Barclays Bank plc |
| INDEPENDENT EXAMINER | John Helm ACA Tandem Accounting Ltd 17 Heathville Road London N19 3AL |

Lapis Lazuli Schools

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2022

Objects of the charity

The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

Lapis Lazuli Schools raises funds to support education in Central Asia. In the past decade the Charity has built a school on land donated by the local community in Kabul, Afghanistan. The main financial support comes from Pop Up 38, a charity boutique operating in central London which gives 100% of its proceeds to the school. A sister school is planned.

One of the main objectives of the Charity is to ensure that boys and girls receive a high standard of education in a nurturing environment. Many of the pupils we support have been victims of war and displacement through persecution. We aim to provide a stable environment for these children and help them to work towards a better future for themselves.

Governance

The policies and operating decisions of the Charity rest with the Trustees who meet regularly to oversee the activities of the Charity.

Summary of the charity's main activities and achievements

The Charity's main focus is to provide a quality education for girls and boys in Afghanistan and works predominantly with the Hazara minority who continue to be targeted and receive fewer opportunities than most Afghan citizens. Our students continue to excel academically and consequently this leads to better employment opportunities in Afghanistan.

Up till the tumultuous events of August 2021 when the Taliban took control of the Country the School was thriving and academic targets being met. Work on the new School in Bamiyan moved rapidly and we were nearly finishing the outward structure of the fifth floor. Solar panels had been installed in our school in Kabul to provide enough electricity for the running of the Shokoh School in Kabul.

As a result of the political change a lot of families were forced to leave the country including our head teacher who continues to direct the school from Canada. There was a drop in numbers of students as a result of girls from the age of 7-11 unable to attend school. Our numbers dropped from 620 students to 363 students with 127 girls from the age of 7-12 unable to attend.

Through the head teacher we stay in regular communication with the situation there and try to support as we can.

Fund Raising

Most of the funds raised come from Pop Up 38, the charity boutique founded solely for that purpose. It is run by volunteers and the quality stock is largely donated. Apart from basic expenses and business rates, all monies raised are given to school projects. The Charity works closely with the landlords from Shaftesbury to secure attractive spaces for a peppercorn rent mainly in Soho. Covid restrictions meant that though we had a retail space in Coaldrops Yard our opening times were irregular. We have regular supporters who follow us and donate generously to the Charity.

Aims for 2023

The activity of the school in Kabul is restricted by the political environment in Afghanistan. There are also restrictions on the ability of the charity to use its funds to support the school there as it has in the past. The trustees are therefore looking at opportunities to support education in Central Asia in other ways in the interim.

In the planning process for this school the Trustees have had regard to the guidance on Public Benefit issued by the Charities Commission.

Financial review

Income for the year to the 30th of April 2022 amounted to £53,244 and the expenditure for the same period was £38,121. Bank balances at 30th April 2022 totalled £75,379.

Reserves policy

The Board of the Charity has established a policy whereby free reserves held by the Charity should be maintained at a minimum level due to the Charity not having fixed commitments to expenditure.

Risk statement

The trustees have reviewed the risks to which a small charity operating overseas is exposed. Appropriate procedures have been put in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:



Michael Hall

Date 28/2/2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

Lapis Lazuli Schools

I report to the trustees on my examination of the accounts of Lapis Lazuli Schools ('the charity') for the year ended 30 April 2022 on pages 6 to 8 following.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of the trustees and examiner

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



John Helm ACA
17 Heathville Road
London N19 3AL

Date 28.1.2023

Lapis Lazuli Schools

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30TH APRIL 2022


| Notes | Unrestricted | Designated | Restricted | 2022 | 2021 |
|---|---------------|---------------|--------------|---------------|----------------|
| | General Funds | Funds | Funds | £ | £ |
| | £ | £ | £ | | |
| Receipts | | | | | |
| Grants and donations received | 20,438 | 20,948 | 705 | 42,091 | 31,442 |
| Other receipts | - | - | - | - | - |
| Shop Income | 11,153 | - | - | 11,153 | 13,742 |
| Other income | - | - | - | - | - |
| Total receipts | 31,591 | 20,948 | 705 | 53,244 | 45,184 |
| Payments | | | | | |
| Cost of raising funds | 2 5,430 | - | - | 5,430 | 4,611 |
| Charitable activities | 3 564 | - | 2,220 | 2,784 | 10,619 |
| Grants paid | 4 14,681 | 15,227 | - | 29,908 | 85,863 |
| Total payments | 20,674 | 15,227 | 2,220 | 38,121 | 101,093 |
| Net of receipts / (payments) before transfers | 10,917 | 5,721 | (1,515) | 15,123 | 55,910 |
| Transfers between funds | - 693 | - 822 | 1,515 | - | - |
| Net movement in funds | 10,224 | 4,899 | - | 15,123 | 55,910 |
| Cash funds as at last year end | 59,434 | 822 | - | 60,256 | 116,166 |
| Cash funds at this year end | 69,658 | 5,721 | - | 75,379 | 60,256 |

The notes on page 7 form part of these accounts.

Lapis Lazuli Schools
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30TH APRIL 2022

| | Unrestricted General Funds | Restricted funds | 2022 | 2021 |
|------------------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| A Cash funds | | | | |
| Cash at bank with immediate access | 75,172 | - | 75,172 | 59,714 |
| Petty cash | 207 | - | 207 | 542 |
| | <u>75,379</u> | <u>-</u> | <u>75,379</u> | <u>60,256</u> |
| B Other monetary assets | | | | |
| Gift aid due to charity | - | - | - | - |
| Other debtors | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| C Liabilities | | | | |
| Loans | - | - | - | - |
| Trade creditors | - | - | - | - |
| Taxes due | - | - | - | - |
| Fee for Independent Examination | 2,000 | - | 2,000 | 2,000 |
| Accrued expenses | - | - | - | - |
| | <u>2,000</u> | <u>-</u> | <u>2,000</u> | <u>2,000</u> |

The accounts were approved by the trustees and signed on their behalf

by  date 28/2/2023
Michael Hall

The notes on page 7 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession has determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

2 Payments in relation to cost of raising funds

| | Unrestricted General Funds | Designated Funds | Restricted Funds | Total 2022 | Total 2021 |
|--------------------------------|-------------------------------|---------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Cost of fundraising | - | - | - | - | - |
| Office, shop and support costs | 5,430 | - | - | 5,430 | 4,611 |
| | <u>5,430</u> | <u>-</u> | <u>-</u> | <u>5,430</u> | <u>4,611</u> |

3 Payments in relation to charitable activities

| | Unrestricted General Funds | Designated Funds | Restricted Funds | Total 2022 | Total 2021 |
|-----------------------------|-------------------------------|---------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Bank charges | 808 | - | - | 808 | 791 |
| Foreign exchange difference | - 2,117 | - | - | - 2,117 | 5,550 |
| Other costs | 1,873 | - | - | 1,873 | 1,743 |
| | <u>564</u> | <u>-</u> | <u>-</u> | <u>564</u> | <u>8,084</u> |

4 Grants paid

| | Unrestricted General Funds | Designated Funds | Restricted Funds | Total 2022 | Total 2021 |
|-----------------|-------------------------------|---------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| School | - | 15,227 | - | 15,227 | 48,117 |
| School Building | 14,681 | - | - | 14,681 | 37,746 |
| Child support | - | - | 2,220 | 2,220 | 2,535 |
| | <u>14,681</u> | <u>15,227</u> | <u>2,220</u> | <u>32,128</u> | <u>88,398</u> |

5 Employees

The charity has no employees. Its activities are carried out by volunteers.

No amounts were paid or are payable to any trustee or to any person connected to them.

6 Movement of funds

| | Balance at 01.05.21 | Receipts | Payments | Transfers | Balance at 30.04.22 |
|---------------------------------|------------------------|---------------|-----------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 59,434 | 31,591 | - 20,674 | - 693 | 69,658 |
| Designated funds: school | 822 | 20,948 | - 15,227 | - 822 | 5,721 |
| Restricted funds: child support | - | 705 | - 2,220 | 1,515 | - |
| | <u>60,256</u> | <u>53,244</u> | <u>- 38,121</u> | <u>-</u> | <u>75,379</u> |

LAPIS LAZULI SCHOOLS

England & Wales - Charity number 1143632

Accounts

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts
Year ended 30th April 2021

Lapis Lazuli Schools

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FOR THE YEAR ENDED 30TH APRIL 2021

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Lapis Lazuli Schools

LEGAL & ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 APRIL 2021

| | |
|---|---|
| CHARITY NAME | Lapis Lazuli Schools |
| CHARITY REGISTRATION NUMBER | 1143632. The charity was registered with the Charity Commission on 1 September 2011 |
| ADDRESS FOR CORRESPONDENCE | Ebenezer Cottage Eridge Road Eridge Green Tunbridge Wells TN3 9JU |
| GOVERNING DOCUMENT | Deed of Trust Dated 01/08/2011 |
| OBJECTIVES | The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust. |
| TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY | Naomi Brons-Harper (Chair) Monika Ursula Harper Mohammed Ewaz Bruce Stewart Markham Natalie Tubeileh-Hall Vincent Barrett Michael Hall (Treasurer) |
| BANKERS | Barclays Bank plc |
| INDEPENDENT EXAMINER | John Helm ACA 17 Heathville Road London N19 3AL |

Lapis Lazuli Schools
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2021

Objects of the charity

The objects of the trust for the public benefit are to advance education by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in central Asia and in such other parts of the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

Lapis Lazuli Schools works in Kabul Afghanistan running a school for children aged 5-18. The school has 620 girls and boys and is primarily aimed at children from the minority Hazara group. The Charity has built a school on land donated by the local community. The main financial support comes from Pop Up 38, a charity boutique which gives 100% of its proceeds to the school. A sister school is planned.

One of the main objectives of the Charity is to ensure that boys and girls receive a high standard of education in a nurturing environment. Many have been victims of war and displacement through persecution and we aim to provide a stable environment for these children and help them to work towards a better future for themselves. We also aim to strengthen relationships between the school and the local community of Green Hope township and with parents and local elders.

Government

The policies and operating decisions of the Charity rest with the Trustees who meet regularly to oversee the activities of the Charity.

Summary of the charity's main activities and achievements

The charity's main focus is to provide education for girls and boys in Afghanistan and works predominantly with the Hazara minority who continue to be targeted and receive fewer opportunities than most Afghan citizens. Our pupils are grasping the opportunity to gain quality education and to excel and succeed in having better opportunities for employment in Afghanistan.

The School continues to thrive. It had a total of 620 students, 333 girls and 287 boys. 85 girls and 61 boys were on scholarships with reduced tuition fees. In the last graduation, 16 of the students received full scholarships from a number of universities, including the University of Kabul, the American University of Afghanistan and universities in India, Lebanon and Turkey.

The level of academic excellence was maintained with high standards of teaching and full school days allowing maximum contact time.

Lapis Lazuli Schools
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021

Since March 2020, there has been a lockdown due to COVID-19 in Afghanistan. The school managed to continue teaching by pre-recording lessons and going online. 450 students participated in this, did their homework and stayed in regular contact with the teaching staff.

The construction of the second school

We finished the preparation work for the foundations for the new school in late April 2020 when the building year usually starts in Bamiyan after the winter snows. We progressed to the steel procured for the ground floor and steel columns. By May 2021 we were on the last floor (fifth floor) pouring the concrete.

Fund Raising

Most of the funds raised come from Pop Up 38, the charity boutique founded solely for that purpose. It is run by volunteers and the stock is largely donated. Apart from basic expenses and business rates, all monies raised are given the school projects. The charity was offered a shop space in Coal Drops Yard, King's Cross in October and a small space in Old Compton Street, Soho in December 2020. Due to Covid lockdowns, both shops were only open for a few days and opened again in April 2021 when the lockdown was lifted.

Aims for 2022

The aims for 2022 are to continue to support the school in Kabul and its staff through the political changes and hardships brought about by the present political regime.

Financial review

Income for the year to the 30 April 2021 amounted to £45,184 and the expenditure for the same period was £101,093. Bank balances at 30th April 2021 totalled £59,714.

Reserves policy

The Board of the Charity has established a policy whereby free reserves held by the Charity should be maintained at £20,000, being unrestricted funds net of any fixed assets and stock.

Risk statement

The Trustees have reviewed the risks to which a small charity operating overseas is exposed. Appropriate procedures have been put in place to identify, monitor and review these risks on a regular basis.

Lapis Lazuli Schools

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 APRIL 2021

Responsibilities of trustees

Charity law requires us as Trustees to prepare annual accounts for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:



Michael Hall

Date 15.2.2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

Lapis Lazuli Schools

I report to the trustees on my examination of the accounts of Lapis Lazuli Schools ('the charity') for the year ended 30 April 2021 on pages 6 to 8 following.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of the trustees and examiner

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



John Helm ACA
17 Heathville Road
London N19 3AL

15 February 2022

Lapis Lazuli Schools

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

| | Notes | Unrestricted General Funds £ | Designated Funds £ | 2021 £ | 2020 £ |
|---|-------|------------------------------------|--------------------------|-----------------|----------------|
| Receipts | | | | | |
| Grants and donations received | | 20,074 | 11,368 | 31,442 | 53,278 |
| Shop Income | | 13,742 | - | 13,742 | 61,632 |
| Total receipts | | 33,815 | 11,368 | 45,184 | 114,910 |
| Payments | | | | | |
| Cost of raising funds | 2 | 4,611 | - | 4,611 | 17,466 |
| Charitable activities | 3 | 8,084 | - | 8,084 | 10,790 |
| Grants paid | 4 | 37,746 | 50,652 | 88,398 | 71,974 |
| Total payments | | 50,441 | 50,652 | 101,093 | 100,230 |
| Net of (payments)/receipts before transfers | | (16,626) | (39,284) | (55,910) | 14,679 |
| Transfers between funds | | (35,000) | 35,000 | 0 | 0 |
| Net movement in funds | | (51,626) | (4,284) | (55,910) | 14,679 |
| Cash funds as at last year end | | 111,060 | 5,106 | 116,166 | 101,486 |
| Cash funds at this year end | | 59,434 | 822 | 60,256 | 116,166 |

The notes on pages 7 - 8 form part of these accounts.

Lapis Lazuli Schools
STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 APRIL 2021

| | Unrestricted General Funds £ | Restricted funds £ | 2021 £ | 2020 £ |
|------------------------------------|------------------------------------|--------------------------|---------------|----------------|
| A Cash funds | | | | |
| Cash at bank with immediate access | 59,714 | - | 59,714 | 116,166 |
| Petty cash | 542 | - | 542 | - |
| | <u>60,256</u> | <u>-</u> | <u>60,256</u> | <u>116,166</u> |
| B Other monetary assets | | | | |
| Gift aid due to charity | - | - | - | - |
| Other debtors | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| C Liabilities | | | | |
| Fee for Independent Examination | 2,000 | - | 2,000 | 2,000 |
| Accrued expenses | - | - | - | - |
| | <u>2,000</u> | <u>-</u> | <u>2,000</u> | <u>2,000</u> |

The accounts were approved by the trustees and signed on their behalf

Michael Hall

Date 15.2.2022

The notes on pages 7 - 8 form part of these accounts.

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession has determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

2 Payments in relation to cost of raising funds

| | Unrestricted General Funds | Designated Funds | Total 2021 | Total 2020 |
|--------------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Cost of fundraising | - | - | - | - |
| Office, shop and support costs | 4,611 | - | 4,611 | 17,466 |
| | <u>4,611</u> | <u>-</u> | <u>4,611</u> | <u>17,466</u> |

3 Payments in relation to charitable activities

| | Unrestricted General Funds | Designated Funds | Total 2021 | Total 2020 |
|-----------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Travel | - | - | - | 5,021 |
| Governance costs | 1,680 | - | 1,680 | 2,350 |
| Bank charges | 791 | - | 791 | 1,455 |
| Foreign exchange difference | 5,550 | - | 5,550 | 1,181 |
| Other costs | 63 | - | 63 | 506 |
| | <u>8,084</u> | <u>-</u> | <u>8,084</u> | <u>8,150</u> |

4 Grants paid

| | Unrestricted General Funds | Designated Funds | Total 2021 | Total 2020 |
|--------------------------|-------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| School and child support | - | 48,117 | 48,117 | 23,525 |
| School Building | 37,746 | - | 37,746 | 48,449 |
| Grants and donations | - | 2,535 | 2,535 | 2,640 |
| | <u>37,746</u> | <u>50,652</u> | <u>88,398</u> | <u>74,614</u> |

5 Employees

The charity has no employees. Its activities are carried out by volunteers.

No amounts were paid or are payable to any trustee or to any person connected to them.

6 Movement of funds

| | Balance at 01.05.20 | Receipts | Payments | Transfers | Balance at 30.04.20 |
|--|------------------------|---------------|------------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 111,060 | 33,815 | - 50,441 | - 35,000 | 59,434 |
| Funds designated to school and child support | 5,106 | 11,368 | - 50,652 | 35,000 | 822 |
| | <u>116,166</u> | <u>45,184</u> | <u>- 101,093</u> | <u>-</u> | <u>60,256</u> |