

Lapis Lazuli Schools

Charity no. 1143632

# Report and Accounts

**Year ended 30th April 2021**

# **Lapis Lazuli Schools**

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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 £
<b>Receipts</b>					
Grants and donations received		20,074	11,368	31,442	53,278
Shop Income		13,742	-	13,742	61,632
<b>Total receipts</b>		<b>33,815</b>	<b>11,368</b>	<b>45,184</b>	<b>114,910</b>
<b>Payments</b>					
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
<b>Total payments</b>		<b>50,441</b>	<b>50,652</b>	<b>101,093</b>	<b>100,230</b>
Net of (payments)/receipts before transfers		(16,626)	(39,284)	(55,910)	14,679
Transfers between funds		(35,000)	35,000	0	0
<b>Net movement in funds</b>		<b>(51,626)</b>	<b>(4,284)</b>	<b>(55,910)</b>	<b>14,679</b>
Cash funds as at last year end		111,060	5,106	116,166	101,486
<b>Cash funds at this year end</b>		<b>59,434</b>	<b>822</b>	<b>60,256</b>	<b>116,166</b>

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

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>