

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 General Funds £	Designated Funds £	Restricted Funds £	2022 £	2021 £
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	-
Transfers between funds		- 693	- 822	1,515	-	-
Net movement in funds		10,224	4,899	-	15,123	-
Cash funds as at last year end		59,434	822	-	60,256	116,166
Cash funds at this year end	A	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
	75,379	-	75,379	60,256
B Other monetary assets				
Gift aid due to charity	-	-	-	-
Other debtors	-	-	-	-
	-	-	-	-
C Liabilities				
Loans	-	-	-	-
Trade creditors	-	-	-	-
Taxes due	-	-	-	-
Fee for Independent Examination	2,000	-	2,000	2,000
Accrued expenses	-	-	-	-
	2,000	-	2,000	2,000

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>