

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

	Notes	Unrestricted General Funds £	Restricted Funds £	2023 £	2022 £
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		110,366	4,987	115,353	53,244
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		37,563	3,951	41,514	38,121
Net of receipts before transfers		72,803	1,036	73,839	15,123
Net movement in funds		72,803	1,036	73,839	15,123
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	142,461	6,757	149,218	75,379

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	<u>5,721</u>	<u>4,987</u>	<u>(3,951)</u>	<u>-</u>	<u>6,757</u>
	<u>75,379</u>	<u>115,353</u>	<u>(41,514)</u>	<u>0</u>	<u>149,218</u>