

Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts **Year ended 30th April 2025**

Lapis Lazuli Schools
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FOR THE YEAR ENDED 30TH APRIL 2025

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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>