Lapis Lazuli Schools

Charity no. 1143632

Report and Accounts

Year ended 30th April 2026

Lapis Lazuli Schools

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Lapis Lazuli Schools

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30TH APRIL 2026

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	Naomi Brons-Harper Ewaz Amiri Vincent Barrett Kerin Donati (from 18th March 2026) Michael Hall (Treasurer) Monika Harper Natalie Tubeileh-Hall
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 2026

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 April 2026.

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 2026

We are thankful for the amazing work of the staff in our School in Kabul. The School continues to be a place where children thrive and feel some stability in a very unstable political climate. Our attendance numbers are up and we have three classes for the new kindergarten. This will feed into the school. Security continues to be an issue and we are currently securing the large classroom windows with special protection film against shattering. We hope to renew the science lab and update the computer facilities. Online Montessori teacher training for the junior years hopes to be fully implemented in 2026 with materials being prepared in Farsi.

Financial review

Income for the year to 30th of April 2026 amounted to £96,623 and the expenditure for the same period was £103,017. Bank balances at 30th April 2026 totalled £162,872. During the year we have continued to 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

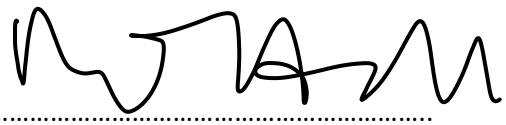
Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

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: 9 September 2026

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 2026 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 Commission. 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

9 September 2026

Lapis Lazuli Schools

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30TH APRIL 2026

Lapis Lazuli Schools raises funds to supp	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Receipts					
Grants and donations received		18,273	-	18,273	14,310
Shop Income		78,350	-	78,350	18,101
Other receipts		-	-	0	5,374
Total receipts		**96,623**	**0**	**96,623**	**37,785**
Cost of raising funds	1	28,285	-	28,285	13,246
Charitable activities	2	3,798	-	3,798	615
Grants paid	3	70,934	-	70,934	36,483
Total payments		**103,017**	**0**	**103,017**	**50,344**
Net of (payments) before transfers		**(6,394)**	**0**	**(6,394)**	**(12,559)**
Net movement in funds		**(6,394)**	**0**	**(6,394)**	**(12,559)**
Cash funds as at last year end		**169,266**	**0**	**169,266**	**181,825**
Cash funds at this year end		**162,872**	**0**	**162,872**	**169,266**

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 2026

		Unrestricted General £	Restricted funds £	2026 £	2025 £
A	**Cash funds**				
	Cash at bank with immediate access	162,542	-	162,542	168,008
	Petty cash	330	-	330	1,258
		162,872	**0**	**162,872**	**169,266**
B	**Other monetary assets**				
	Gift aid due to charity	-	-	-	-
	Other debtors	7,654	-	7,654	-
		7,654	**0**	**7,654**	**0**
C	**Total assets**	**170,526**	**-**	**170,526**	**169,266**
D	**Liabilities**				
	Fees for Independent Examination	3,380	-	3,380	3,360
	Accrued expenses	335	-	335	-
		3,715	**0**	**3,715**	**3,360**
	Total net assets	**166,811**	**0**	**166,811**	**165,906**

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

by  date 9 September 2026

Michael Hall

Lapis Lazuli Schools

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2026

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 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Cost of fundraising				
Office, shop and support costs	28,285	-	28,285	13,246
	28,285	**-**	**28,285**	**13,246**

2 **Payments in relation to charitable activities**

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Governance costs	1,680	-	1,680	-
Bank charges	1,825	-	1,825	615
Other costs	293	-	293	-
	3,798	**0**	**3,798**	**615**

3 Grants paid

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
School	68,857	-	68,857	29,733
Support for refugees	2,077	-	2,077	6,750
	70,934	**0**	**70,934**	**36,483**

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 01.05.25	Receipts	Payments	Transfers	Balance at 30.04.26
	£	£	£	£	£
General funds	169,266	96,623	(103,017)	-	162,872
Funds restricted to school and child support	-	-	-	-	-
	169,266	**96,623**	**(103,017)**	**0**	**162,872**