

# LAPA HELPING ANIMALS IN RUSSIA

England & Wales · Charity number 1155562

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2014-01-30

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Old Cobblers  
Smiths Lane  
Crockham Hill  
Edenbridge  
TN8 6RH

**Phone** 07919888892

**Email** [info@lapauk.org](mailto:info@lapauk.org)

**Website** [www.lapauk.org](http://www.lapauk.org)

## Activities

---

**Objects:** 1 TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS IN RUSSIA, PARTICULARLY BUT NOT EXCLUSIVELY CATS AND DOGS BY PROVIDING OR ASSISTING IN THE PROVISION OF APPROPRIATE CARE, PROTECTION, TREATMENT, NEUTERING AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES, OVERPOPULATION OR ILL USAGE;2 TO EDUCATE THE PUBLIC IN RUSSIA IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS, PARTICULARLY BUT NOT EXCLUSIVELY CATS AND DOGS.

**Activities:** To promote humane behaviour towards animals in Russia, by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill usage and to educate the public in Russia in matters pertaining to animal welfare in general.

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

---

- Russia

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,087	£71,174	-	-
2023-12-31	£57,493	£95,040	-	-
2022-12-31	£196,097	£136,195	-	-
2021-12-31	£97,805	£101,038	-	-
2020-12-31	£113,858	£122,298	-	-

## Trustees

---

Name	Role	Appointed
NATALIA CHUMAK	Chair	2013-10-10
SIMON JOHN MOORE		2013-10-10

**LAPA HELPING ANIMALS IN RUSSIA**

England & Wales - Charity number 1155562

---

# Accounts

---

**Charity number: 1155562**

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2024**

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10 - 17

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2024**

**Trustees** Ms Natalia Chumak, Trustee  
Mr Simon John Moore, Trustee

**Charity registered number** 1155562

**Principal office** Old Cobblers  
Smiths Lane Crockham Hill  
Edenbridge  
TN8 6RH

**Trustees** Ms Natalia Chumak  
Mr Simon John Moore

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Bankers** Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report for the year ended 31 December 2024**

The Trustees present their annual report together with the financial statements of the LAPA (HELPING ANIMALS IN RUSSIA) for the period 1 January 2024 to 31 December 2024.

#### **Constitution**

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously an unincorporated entity. LAPA (Helping Animals in Russia) is governed by a trust deed dated 18 November 2013 as amended by deed dated 10 January 2014. The trustees have all the powers of a beneficial owner, pursuant to Part II of the Trustee Act 2000. The principle object of the company is to provide help to animals in Russia. The management of the charity is the responsibility of the Trustee who elected and co-opted under the terms of the Trust deed.

#### **Trustees**

The trustees serving during the year and since the year end were as follows:

Natalia Chumak  
Simon John Moore

The power to appoint new trustees is vested with the current trustees in accordance with the trust deed. A quorum of two trustees is required, with appointment effected by a simple majority.

The trustees are responsible for the management of the charity.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and activities**

#### **a. Policies and objectives**

1. To promote humane behaviour towards animals in Russia, particularly but not exclusively cats and dogs by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill-usage;
2. To educate the public in Russia in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly but not exclusively cats and dogs.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2024

#### Objectives and activities (continued)

##### b. Review of progress and achievements

1. This was the eleventh tax year for LAPA since our formation in February 2013 and it was yet another year of big changes and challenges for LAPA. The ongoing conflict between Russia and Ukraine continues to have a significant impact on every aspect of our work.
2. First, whilst we continue to receive donations from some dedicated supporters, the absence of regular import of our dogs for rehoming means that we are unable to increase our support base. It also means that the level of interest in our work is on the decline.
3. Second, new requirements for transportation of animals through the EU were introduced which made travel even more complex, and the overall logistics involved do not make it feasible to continue with our transportation programme. We conducted only one trip this year and pause to reassess.
4. Third, the number of abused and abandoned animals continues to increase.
5. Fourth, prices in Russia for all consumer and veterinary products and services continue to increase and some essential products, such as Western vaccines, are hard to find. This problem was driven by a combination of panic buying and disruptions in the supply chain.
6. But the biggest change of all was the effect of the sanctions on banking arrangements. We lost the ability to pay our costs in Russia by way of international bank transfers, bank card payments where bank cards are linked to our UK bank accounts and Paypal payments. There were and are other providers on the market who provide money transfer services akin to those provided by Western Union. However, there are very few of them; their due diligence requirements are incredibly intrusive; their data processing arrangements are unclear and appear unsafe; and their financial limits imposed on the value of the transactions (individually and in total) are insufficient for our needs.
7. As a result, we continue to operate in cash by withdrawing cash from our UK bank accounts and bringing the cash to Russia (within legal limits). This was and remains the only way for us to continue our work. To put quite simply, if we do not do this, all our work will come to a halt which means that our shelter animals will die of starvation and many more animals will suffer and die, not to mention that animals designated for travel to the UK for adoption would lose their chance of finding a forever home and will continue to take up spaces at our shelter which are much needed for other animals waiting to be rescued.
8. Despite all these challenges, we managed to carry on with our work and we managed to transport pets for Russian nationals and expats from Russia to the EU and UK which funded the cost of transporting our own animals. This volume of transportation work significantly dropped compared to 2023 for the reasons mentioned above, but it still helped us survive this year.

#### Income

9. Our annual income was **£44,087**. This represents a reduction compared to 2023 (**£57,493** in 2023). This is primarily due to the decrease in the volume of pet transportation as explained above and the overall reduction in donations.

#### Expenditure

10. Our annual expenditure was **£71,174** compared to **£95,040** in 2023. Our expenditure remains significantly higher than our income, which is a concern as we are running out of our reserves.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2024

#### Objectives and activities (continued)

#### Our results

##### Shelter Support programme

11. We continued supporting our partner shelter in Tula region by paying for food and medication. Throughout the year we had on average just over 100 dogs and cats in our care at any one time who are spread between our partner shelter in the Tula region and our foster homes in the Moscow region. This means we pay for dog and cat food including prescription food for some animals and we pay boarding costs at our professional Russian foster home which is run by a dog trainer. We also pay for everything that our shelter and foster homes need on an ongoing basis – cleaning and related products, crates, pet carriers, cat litter, fuel for trips to the vet etc.

12. We also paid for the construction and repair of kennels and winter dog houses (known as *budka* in Russian) in our partner shelter, which are installed inside the kennels for additional warmth and insulation during the winter season. There is a lot of wear and tear due to damage caused by the dogs and weather conditions. This makes it necessary to build new kennels and repair those which are capable of being repaired every year. We also pay for the purchase of hay which is used for bedding inside the kennels and for the insulation of the kennels. We also pay electricity costs at the shelter during the winter months when we use electrical heaters in a wooden shed converted into a home/kennel for several dogs and cats.

13. There was a big item of expenditure this year – we paid the significant proportion of the cost of a car in Russia which is essential for our daily needs at the shelter (transporting animals to vet clinics, delivering products to the shelter, travelling to emergency call outs such as rescue requests, travelling to various locations to catch/collect animals under our neutering programme etc). The previous car was no longer roadworthy which necessitated a replacement.

##### Veterinary help programme

14. Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. We pay for all veterinary help that they need.

15. This year we paid for the vaccination of **145 animals** (95 dogs and 50 cats).

16. We paid for the veterinary treatment of **44 animals** (26 dogs + 18 cats). The health issues we dealt with ranged widely from some infections to injuries, traumas, tumour, heart and kidney problems, epilepsy. Some problems were minor and localised and some were serious and extensive. We also paid for three wheelchairs for dogs who had suffered spinal injuries as a result of road traffic accidents.

##### Sterilisation programme:

17. We paid for the neutering of **387 animals** (compared to **364 animals** in 2023) = **161 dogs** (144 female and 17 male) + **226 cats** (188 female +38 male). The demand for neutering support has increased. We prioritise the most urgent cases – pregnant females, acute health and behavioural concerns. The logistics of catching animals and then boarding them during the post-op period, as well as the increased cost of neutering, remain a constant challenge.

##### Rescue work:

18. We rescued **70 animals** (58 dogs and 12 cats). We do primary rescue work, ie we conduct the initial rescue on the ground when animals are found abandoned, injured and otherwise distressed

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2024

#### Objectives and activities (continued)

##### Rehoming in the UK programme

**19.** We had **1 shipment** of animals throughout the year. We transported **20 animals** to the UK (8 dogs and 12 cats) all of whom were rehomed. We also had 5 dogs this year of animals who had been rehomed a while ago and returned to us on an emergency basis. Some of these dogs were returned to us with behavioural issues they did not have at the time they were rehomed, which required us to invest into re-training them. It was a very challenging time for us – experienced fosters are hard to find, especially on a short notice and behavioural issues limit the pool of suitable fosterers.

##### What's next?

**20.** We live in a volatile environment, both economically and politically, where it is impossible to make long-term plans. Our primary focus will be on keeping our heads above water so that we can maintain our existing commitments under our programmes.

#### Financial review

##### a. Going concern

Note 2 to the accounts states that the charity's income is heavily reliant on donations from supporters. It follows that should the level of these donations decrease significantly the resources available to the trust and hence its ability to pursue its objectives, might be severely limited.

The trustees believe that the risk that such a withdrawal of support might put the charity's solvency at risk is mitigated by the charity's lack of committed grant obligation and very low fixed costs. Accordingly the trustees have a reasonable expectation that the trust will be able to continue in existence for the foreseeable future and consider it appropriate to adopt the going concern basis in preparing these accounts.

##### b. Reserves policy

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The trustees are satisfied that the £92,303 surplus on the fund is sufficient to cover governance costs and the ongoing operation of the trust.

##### c. Grants policy

Grants are approved by the trustees.

## LAPA (HELPING ANIMALS IN RUSSIA)

Trustees' report (continued)  
for the year ended 31 December 2024

### Structure, governance and management

#### a. Constitution

LAPA (HELPING ANIMALS IN RUSSIA) is a registered charity, number 1155562, and is constituted under a Trust deed.

#### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

## LAPA (HELPING ANIMALS IN RUSSIA)

### Independent examiner's report for the year ended 31 December 2024

#### Independent examiner's report to the Trustees of LAPA (HELPING ANIMALS IN RUSSIA) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's 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 law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30/10/2025

Kaushik Ondhia FCCA

Kreston Reeves LLP  
2nd Floor  
168 Shoreditch High Street  
London, E1 6RA

## LAPA (HELPING ANIMALS IN RUSSIA)

### Statement of financial activities for the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	2	43,858	43,858	57,335
Investments	3	229	229	158
<b>Total income</b>		<b>44,087</b>	<b>44,087</b>	57,493
<b>Expenditure on:</b>				
Charitable activities	4	71,174	71,174	95,040
<b>Total expenditure</b>		<b>71,174</b>	<b>71,174</b>	95,040
<b>Net movement in funds</b>		<b>(27,087)</b>	<b>(27,087)</b>	(37,547)
<b>Reconciliation of funds:</b>				
Total funds brought forward		92,303	92,303	129,850
Net movement in funds		(27,087)	(27,087)	(37,547)
<b>Total funds carried forward</b>		<b>65,216</b>	<b>65,216</b>	92,303

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)

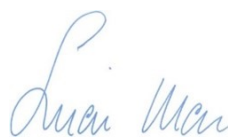
### Balance sheet as at 31 December 2024

	Note	2024 £	2023 £
Tangible assets	8	<u>30,035</u>	<u>27,439</u>
		<b>30,035</b>	27,439
<b>Current assets</b>			
Cash at bank and in hand		<u>35,181</u>	<u>64,864</u>
		<b>35,181</b>	64,864
<b>Total net assets</b>		<u><b>65,216</b></u>	<u>92,303</u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	<u>65,216</u>	<u>92,303</u>
<b>Total funds</b>		<u><b>65,216</b></u>	<u>92,303</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

The notes on pages 10 to 17 form part of these financial statements.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Notes to the financial statements for the year ended 31 December 2024**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

LAPA (HELPING ANIMALS IN RUSSIA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 1. Accounting policies (continued)

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 1. Accounting policies (continued)

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles - 5 years

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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 and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations	43,858	<b>43,858</b>	57,335
<b>Total 2024</b>	<b>43,858</b>	<b>43,858</b>	57,335

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 3. Investment income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Interest Received	229	<b>229</b>	158
<b>Total 2024</b>	<b>229</b>	<b>229</b>	158

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	Total 2023 £
UK Projects	54,162	<b>54,162</b>	74,780
Support Costs	17,012	<b>17,012</b>	20,260
<b>Total 2024</b>	<b>71,174</b>	<b>71,174</b>	95,040

#### 5. Analysis of expenditure by activities

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
UK Projects	54,162	-	<b>54,162</b>	74,780
Support Costs	-	17,012	<b>17,012</b>	20,260
<b>Total 2024</b>	<b>54,162</b>	<b>17,012</b>	<b>71,174</b>	95,040

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 5. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	<b>Russia Projects 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Sterilisation and Veterinary Assistance	25,970	<b>25,970</b>	24,461
Shelter Support	10,650	<b>10,650</b>	13,726
Rehoming	9,453	<b>9,453</b>	15,126
Transportation costs	8,089	<b>8,089</b>	21,467
<b>Total 2024</b>	<b>54,162</b>	<b>54,162</b>	74,780

##### Analysis of support costs

	<b>Support Costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Marketing and Website	243	<b>243</b>	305
Admin Costs	164	<b>164</b>	120
Motor Running Costs	3,701	<b>3,701</b>	8,480
Depreciation	12,904	<b>12,904</b>	11,355
<b>Total 2024</b>	<b>17,012</b>	<b>17,012</b>	20,260

#### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2023 - £ -).

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 8. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost or valuation</b>	
At 1 January 2024	56,771
Additions	15,500
At 31 December 2024	<u>72,271</u>
<b>Depreciation</b>	
At 1 January 2024	29,332
Charge for the year	12,904
At 31 December 2024	<u>42,236</u>
<b>Net book value</b>	
At 31 December 2024	<u>30,035</u>
At 31 December 2023	<u>27,439</u>

#### 9. Financial instruments

	<b>2024 £</b>	<b>2023 £</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>35,181</u>	<u>64,864</u>

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Notes to the financial statements  
for the year ended 31 December 2024**

**10. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2024 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>92,303</b>	<b>44,087</b>	<b>(71,174)</b>	<b>65,216</b>

**Statement of funds - prior year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>129,850</b>	<b>57,493</b>	<b>(95,040)</b>	<b>92,303</b>

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	30,035	<b>30,035</b>
Current assets	35,181	<b>35,181</b>
<b>Total</b>	<b>65,216</b>	<b>65,216</b>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2024

#### 11. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	27,439	27,439
Current assets	64,864	64,864
<b>Total</b>	<b>92,303</b>	<b>92,303</b>

**LAPA HELPING ANIMALS IN RUSSIA**

England & Wales - Charity number 1155562

---

# Accounts

---

**Charity number: 1155562**

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2023**

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 16

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2023**

**Trustees** Ms Natalia Chumak, Trustee  
Mr Simon John Moore, Trustee

**Charity registered number** 1155562

**Principal office** Old Cobblers  
Smiths Lane Crockham Hill  
Edenbridge  
TN8 6RH

**Trustees** Ms Natalia Chumak  
Mr Simon John Moore

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Bankers** Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report for the year ended 31 December 2023**

The Trustees present their annual report together with the financial statements of the LAPA (HELPING ANIMALS IN RUSSIA) for the period 1 January 2023 to 31 December 2023.

#### Constitution

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously an unincorporated entity. LAPA (Helping Animals in Russia) is governed by a trust deed dated 18 November 2013 as amended by deed dated 10 January 2014. The trustees have all the powers of a beneficial owner, pursuant to Part II of the Trustee Act 2000. The principle object of the company is to provide help to animals in Russia. The management of the charity is the responsibility of the Trustee who elected and co-opted under the terms of the Trust deed.

#### Trustees

The trustees serving during the year and since the year end were as follows:

Natalia Chumak  
Simon John Moore

The power to appoint new trustees is vested with the current trustees in accordance with the trust deed. A quorum of two trustees is required, with appointment effected by a simple majority.

The trustees are responsible for the management of the charity.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and activities**

#### **a. Policies and objectives**

1. To promote humane behaviour towards animals in Russia, particularly but not exclusively cats and dogs by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill-usage;
2. To educate the public in Russia in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly but not exclusively cats and dogs.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2023

#### Objectives and activities (continued)

##### b. Review of progress and achievements

1. This was the tenth tax year for LAPA since our formation in February 2013 and it was yet another year of big changes and challenges for LAPA. The conflict between Russia and Ukraine had a significant impact on every aspect of our work.
2. First, there is a drop in donations. We still received some donations from pet transportation work (see below), but this work has significantly dropped in volume.
3. Secondly, the requirements for transportation and the logistics involved became a lot more complex and volatile, with some additional complications this year, primarily due to sanctions and general chaos which descends in volatile situations.
4. Third, the number of abused and abandoned animals increased.
5. Fourth, prices in Russia for all consumer and veterinary products and services continues to increase and some essential products, such as Western vaccines, became hard to find. This problem was driven by a combination of panic buying and disruptions in the supply chain.
6. But the biggest change of all was the effect of the sanctions on banking arrangements. We lost the ability to pay our costs in Russia by way of international bank transfers, bank card payments where bank cards are linked to our UK bank accounts and Paypal payments. There were and are other providers on the market who provide money transfer services akin to those provided by Western Union. However, there are very few of them; their due diligence requirements are incredibly intrusive; their data processing arrangements are unclear and appear unsafe; and their financial limits imposed on the value of the transactions (individually and in total) are insufficient for our needs.
7. As a result, we continue to operate in cash by withdrawing cash from our UK bank accounts and bringing the cash to Russia (within legal limits). This was and remains the only way for us to continue our work. To put quite simply, if we do not do this, all our work will come to a halt which means that our shelter animals will die of starvation and many more animals will suffer and die, not to mention that animals designated for travel to the UK for adoption would lose their chance of finding a forever home and will continue to take up spaces at our shelter which are much needed for other animals waiting to be rescued.
8. Despite all these challenges, we managed to carry on with our work and we managed to transport pets for Russian nationals and expats from Russia to the EU and UK which funded the cost of transporting our own animals. This volume of transportation work significantly dropped compared to 2022 for the reasons mentioned above, but it still helped us survive this year.

#### Income

9. Our annual income was **£57,493**. This represents a significant drop compared to 2022 (**£196,097** in 2022). This is primarily due to the decrease in the volume of pet transportation as explained above to maintain our existing commitments under other programmes.

#### Expenditure

10. Our annual expenditure (project running costs) was **£95,040** compared to **£136,195** in 2022. It is significantly higher than our income, which is a concern.

#### Our results

##### Shelter Support programme

11. We continued supporting our partner shelter in Tula region by paying for food and medication. Throughout the year we had on average just over 100 dogs and cats in our care at any one time who are spread between our partner shelter in the Tula region and our foster homes in the Moscow region. This means we pay for dog and

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2023

#### Objectives and activities (continued)

cat food including prescription food for some animals and we pay boarding costs at our professional Russian foster home which is run by a dog trainer. We also pay for everything that our shelter and foster homes need on an ongoing basis – cleaning and related products, crates, pet carriers, cat litter, fuel for trips to the vet etc.

**12.** We also paid for the construction and repair of kennels and winter dog houses (known as *budka* in Russian) in our partner shelter, which are installed inside the kennels for additional warmth and insulation during the winter season. There is a lot of wear and tear due to damage caused by the dogs and weather conditions. This makes it necessary to build new kennels and repair those which are capable of being repaired every year. We also pay for the purchase of hay which is used for bedding inside the kennels and for the insulation of the kennels. We also pay electricity costs at the shelter during the winter months when we use electrical heaters in a wooden shed converted into a home/kennel for several dogs and cats.

#### Veterinary help programme

**13.** Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. We pay for all veterinary help that they need.

**14.** This year we paid for the vaccination of **125 animals** (80 dogs and 45 cats).

**15.** We paid for the veterinary treatment of **43 animals** (22 dogs + 21 cats). The health issues we dealt with ranged widely from some infections to injuries, traumas, tumour, heart and kidney problems, epilepsy. Some problems were minor and localised and some were serious and extensive. We also paid for three wheelchairs for dogs who had suffered spinal injuries as a result of road traffic accidents.

#### Sterilisation programme:

**16.** We paid for the neutering of **364 animals** (compared to **430 animals** in 2022 financial year) = **169 dogs** (151 female and 18 male) + **195 cats** (159 female +36 male). There is a drop in the number of animals neutered. This certainly does not mean that there is less demand, on the contrary demand has increased, but the reason for the reduced number is a combination of increased logistical difficulties in catching animals and then boarding them during the post-op period, as well as the increased cost of neutering.

#### Rescue work:

**17.** We rescued **71 animals** (52 dogs and 19 cats). We do primary rescue work, ie we conduct the initial rescue on the ground when animals are found abandoned, injured and otherwise distressed

#### Rehoming in the UK programme

**18.** We had **4 shipments** of animals throughout the year. We transported in excess of **80 animals** including pet transportation and animals for rehoming. We rehomed **32 animals** – 18 dogs and 14 cats.

#### What's next?

**19.** We live in a volatile environment, both economically and politically, where it is impossible to make long-term plans. Our primary focus will be on keeping our heads above water so that we can maintain our existing commitments under our programmes.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2023

#### Financial review

##### a. Going concern

Note 2 to the accounts states that the charity's income is heavily reliant on donations from supporters. It follows that should the level of these donations decrease significantly the resources available to the trust and hence its ability to pursue its objectives, might be severely limited.

The trustees believe that the risk that such a withdrawal of support might put the charity's solvency at risk is mitigated by the charity's lack of committed grant obligation and very low fixed costs. Accordingly the trustees have a reasonable expectation that the trust will be able to continue in existence for the foreseeable future and consider it appropriate to adopt the going concern basis in preparing these accounts.

##### b. Reserves policy

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The trustees are satisfied that the £92,303 surplus on the fund is sufficient to cover governance costs and the ongoing operation of the trust.

##### c. Grants policy

All grants are approved by the trustees.

#### Structure, governance and management

##### a. Constitution

LAPA (HELPING ANIMALS IN RUSSIA) is a registered charity, number 1155562, and is constituted under a Trust deed.

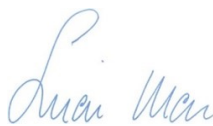
##### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

## LAPA (HELPING ANIMALS IN RUSSIA)

### Independent examiner's report for the year ended 31 December 2023

#### Independent examiner's report to the Trustees of LAPA (HELPING ANIMALS IN RUSSIA) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

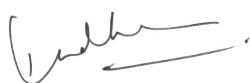
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's 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 law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

27/10/2025

Kaushik Ondhia FCCA

Kreston Reeves LLP  
2nd Floor  
168 Shoreditch High Street  
London, E1 6RA

## LAPA (HELPING ANIMALS IN RUSSIA)

### Statement of financial activities for the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	2	57,335	57,335	196,082
Investments	3	158	158	15
<b>Total income</b>		<b>57,493</b>	<b>57,493</b>	196,097
<b>Expenditure on:</b>				
Charitable activities	4	95,040	95,040	136,195
<b>Total expenditure</b>		<b>95,040</b>	<b>95,040</b>	136,195
<b>Net movement in funds</b>		<b>(37,547)</b>	<b>(37,547)</b>	59,902
<b>Reconciliation of funds:</b>				
Total funds brought forward		129,850	129,850	69,948
Net movement in funds		(37,547)	(37,547)	59,902
<b>Total funds carried forward</b>		<b>92,303</b>	<b>92,303</b>	129,850

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Balance sheet as at 31 December 2023

	Note	2023 £	2022 £
Tangible assets	8	27,439	38,794
		<u>27,439</u>	<u>38,794</u>
<b>Current assets</b>			
Cash at bank and in hand		64,864	91,056
		<u>64,864</u>	<u>91,056</u>
<b>Total net assets</b>		<u><u>92,303</u></u>	<u><u>129,850</u></u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	92,303	129,850
<b>Total funds</b>		<u><u>92,303</u></u>	<u><u>129,850</u></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Notes to the financial statements for the year ended 31 December 2023**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

LAPA (HELPING ANIMALS IN RUSSIA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 1. Accounting policies (continued)

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 1. Accounting policies (continued)

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles - 5 years

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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 and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Donations	57,335	<b>57,335</b>	196,082
<b>Total 2023</b>	<b>57,335</b>	<b>57,335</b>	196,082

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 3. Investment income

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Interest Received	158	<b>158</b>	15
<b>Total 2023</b>	<b>158</b>	<b>158</b>	15

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	Total 2022 £
UK Projects	74,780	<b>74,780</b>	114,385
Support Costs	20,260	<b>20,260</b>	21,810
<b>Total 2023</b>	<b>95,040</b>	<b>95,040</b>	136,195

#### 5. Analysis of expenditure by activities

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
UK Projects	74,780	-	<b>74,780</b>	114,385
Support Costs	-	20,260	<b>20,260</b>	21,810
<b>Total 2023</b>	<b>74,780</b>	<b>20,260</b>	<b>95,040</b>	136,195

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 5. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	<b>Russia Projects 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Sterilisation and Veterinary Assistance	24,461	<b>24,461</b>	27,341
Shelter Support	13,726	<b>13,726</b>	20,455
Rehoming	15,126	<b>15,126</b>	20,589
Transportation costs	21,467	<b>21,467</b>	46,000
<b>Total 2023</b>	<b>74,780</b>	<b>74,780</b>	114,385

##### Analysis of support costs

	<b>Support Costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Marketing and Website	305	<b>305</b>	255
Admin Costs	120	<b>120</b>	174
Motor Running Costs	8,480	<b>8,480</b>	10,027
Depreciation	11,355	<b>11,355</b>	11,354
<b>Total 2023</b>	<b>20,260</b>	<b>20,260</b>	21,810

#### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2022 - £ -).

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 8. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost or valuation</b>	
At 1 January 2023	<b>56,771</b>
At 31 December 2023	<b>56,771</b>
<b>Depreciation</b>	
At 1 January 2023	<b>17,977</b>
Charge for the year	<b>11,355</b>
At 31 December 2023	<b>29,332</b>
<b>Net book value</b>	
At 31 December 2023	<b>27,439</b>
At 31 December 2022	<b>38,794</b>

#### 9. Financial instruments

	<b>2023 £</b>	2022 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>64,864</b>	91,056

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Notes to the financial statements  
for the year ended 31 December 2023**

**10. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>129,850</b>	<b>57,493</b>	<b>(95,040)</b>	<b>92,303</b>

**Statement of funds - prior year**

	<b>Balance at 1 January 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>69,948</b>	<b>196,097</b>	<b>(136,195)</b>	<b>129,850</b>

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	27,439	<b>27,439</b>
Current assets	64,864	<b>64,864</b>
<b>Total</b>	<b>92,303</b>	<b>92,303</b>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2023

#### 11. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	38,794	38,794
Current assets	91,056	91,056
<b>Total</b>	<b>129,850</b>	<b>129,850</b>

**LAPA HELPING ANIMALS IN RUSSIA**

England & Wales - Charity number 1155562

---

# Accounts

---

**Charity number: 1155562**

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2022**

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 16

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2022**

**Trustees** Ms Natalia Chumak, Trustee  
Mr Simon John Moore, Trustee

**Charity registered number** 1155562

**Principal office** Old Cobblers  
Smiths Lane Crockham Hill  
Edenbridge  
TN8 6RH

**Trustees** Ms Natalia Chumak  
Mr Simon John Moore

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Bankers** Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report for the year ended 31 December 2022**

The Trustees present their annual report together with the financial statements of the LAPA (HELPING ANIMALS IN RUSSIA) for the period 1 January 2022 to 31 December 2022.

#### Constitution

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously an unincorporated entity. LAPA (Helping Animals in Russia) is governed by a trust deed dated 18 November 2013 as amended by deed dated 10 January 2014. The trustees have all the powers of a beneficial owner, pursuant to Part II of the Trustee Act 2000. The principle object of the company is to provide help to animals in Russia. The management of the charity is the responsibility of the Trustee who elected and co-opted under the terms of the Trust deed.

#### Trustees

The trustees serving during the year and since the year end were as follows:

Natalia Chumak  
Simon John Moore

The power to appoint new trustees is vested with the current trustees in accordance with the trust deed. A quorum of two trustees is required, with appointment effected by a simple majority.

The trustees are responsible for the management of the charity.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and activities**

#### **a. Policies and objectives**

1. To promote humane behaviour towards animals in Russia, particularly but not exclusively cats and dogs by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill usage;
2. To educate the public in Russia in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly but not exclusively cats and dogs.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2022

#### Objectives and activities (continued)

#### b. Review of progress and achievements

1. This was the ninth tax year for LAPA since our formation in February 2013 and it was yet another year of big changes and challenges for LAPA. The conflict between Russia and Ukraine had a significant impact on every aspect of our work.

2. First, donations significantly dropped.

3. Secondly, the requirements for transportation and the logistics involved became a lot more complex and volatile, primarily due to sanctions and general chaos which descends in volatile situations.

4. Third, the number of abused and abandoned animals increased.

5. Fourth, prices in Russia for all consumer and veterinary products and services increased and some essential products, such as Western vaccines, became hard to find. This problem was driven by a combination of panic buying and disruptions in the supply chain.

6. But the biggest change of all was the effect of the sanctions on banking arrangements. We lost the ability to pay our costs in Russia by way of international bank transfers, bank card payments where bank cards are linked to our UK bank accounts, and Paypal payments. There were and are other providers on the market who provide money transfer services akin to those provided by Western Union. However, there are very few of them; their due diligence requirements are incredibly intrusive; their data processing arrangements are unclear and appear unsafe; and their financial limits imposed on the value of the transactions (individually and in total) are insufficient for our needs.

7. As a result, we had to resort to cash transactions by withdrawing cash from our UK bank accounts and bringing the cash to Russia (within legal limits). This was and remains the only way for us to continue our work. To put quite simply, if we do not do this, all our work will come to a halt which means that our shelter animals will die of starvation and many more animals will suffer and die, not to mention that animals designated for travel to the UK for adoption would lose their chance of finding a forever home and will continue to take up spaces at our shelter which are much needed for other animals waiting to be rescued.

8. Despite all these challenges, we managed to carry on with our work and we found an alternative source of income by transporting pets for Russian nationals and expats from Russia to the EU and UK. Transportation services were very much in demand this year due to a wave of immigration/departures from Russia because of the conflict with Ukraine. We recognise that this volume of transportation work is likely to trickle out in time, but it quite literally helped us survive and provide a reserve for next year.

9. There were two other important considerations in taking up pet transportation work. First, it is our charity's objective to prevent animal suffering. By helping reunite pets with their pet owners, we prevent separation, anxiety and potentially abandonment of pets. Second, we transport animals to the highest possible animal welfare and professional standards. Unfortunately, transportation industry as a whole provides a much lower standard which we believe must change. Not only we helped pets to be transported with care and dignity, but we also educated pet owners that higher standard of transportation service is possible and does exist. We received many complimentary comments on this issue from pet owners who transported their pets with us.

#### Income

10. Our annual income was **£196,097**. This represents a significant increase compared to 2021 (**£97,505** in 2021). This is primarily due to the increase in the volume of pet transportation as explained above. maintain our existing commitments under other programmes.

#### Expenditure

11. Our annual expenditure (project running costs) was **£136,195** compared to **£89,926** in 2021. The increase is primarily due to the increase in transportation and rehoming costs due to the volume of pets transported (see above) and an increase in some costs of running our rehoming programme.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Trustees' report (continued) for the year ended 31 December 2022

#### Objectives and activities (continued)

#### Our results

##### Shelter Support programme

**12.** We continued supporting our partner shelter in Tula region by paying for food and medication. Throughout the year we had on average just over 100 dogs and cats in our care at any one time who are spread between our partner shelter in the Tula region and our foster homes in the Moscow region. This means we pay for dog and cat food including prescription food for some animals and we pay boarding costs at our professional Russian foster home which is run by a dog trainer. We also pay for everything that our shelter and foster homes need on an ongoing basis – cleaning and related products, crates, pet carriers, cat litter, fuel for trips to the vet etc.

**13.** We also paid for the construction and repair of kennels and winter dog houses (known as *budkain* Russian) in our partner shelter, which are installed inside the kennels for additional warmth and insulation during the winter season. We also paid for the purchase of hay which is used for bedding inside the kennels and for the insulation of the kennels.

##### Veterinary help programme

**14.** Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. We pay for all veterinary help that they need.

**15.** This year we paid for the vaccination of **125 animals** (80 dogs and 45 cats).

**16.** We paid for the veterinary treatment of **47 animals** = 20 dogs + 27 cats. The health issues we dealt with ranged widely from some infections to injuries, traumas, tumour, heart and kidney problems, epilepsy. Some problems were minor and localised and some were serious and extensive.

##### Sterilisation programme:

**17.** We paid for the neutering of **430 animals** (compared to **433 animals** in 2021 financial year) = **180 dogs** (134 female and 46 male) + **250 cats** (233 female + 27 male). The total number of animals neutered is almost the same as in the previous year, only this year we neutered more cats than dogs. There is no strategic decision behind this. Much depends on demand (especially with urgent neutering combined with terminations), availability of boarding facilities to keep the animals while they are recovering, our ability to catch them etc.

##### Rehoming in the UK programme

**18.** We had **9 shipments** of animals throughout the year including. We transported in excess of **200 animals** including pet transportation and animals for rehoming. rehomed **53 animals – 45 dogs and 8 cats.**

##### What's next?

**19.** We live in a volatile environment, both economically and politically, where it is impossible to make long-term plans. Our primary focus will be on keeping our heads above water so that we can maintain our existing commitments under other programmes.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report (continued) for the year ended 31 December 2022**

#### **Financial review**

##### **a. Going concern**

Note 2 to the accounts states that the charity's income is heavily reliant on donations from supporters. It follows that should the level of these donations decrease significantly the resources available to the trust and hence its ability to pursue its objectives, might be severely limited.

The trustees believe that the risk that such a withdrawal of support might put the charity's solvency at risk is mitigated by the charity's lack of committed grant obligation and very low fixed costs. Accordingly the trustees have a reasonable expectation that the trust will be able to continue in existence for the foreseeable future and consider it appropriate to adopt the going concern basis in preparing these accounts.

##### **b. Reserves policy**

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The trustees are satisfied that the £129,850 surplus on the fund is sufficient to cover governance costs and the ongoing operation of the trust.

##### **c. Grants policy**

All grants are approved by the trustees.

#### **Structure, governance and management**

##### **a. Constitution**

LAPA (HELPING ANIMALS IN RUSSIA) is a registered charity, number 1155562, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on 18 October 2023 and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Independent examiner's report for the year ended 31 December 2022**

### **Independent examiner's report to the Trustees of LAPA (HELPING ANIMALS IN RUSSIA) ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities

## LAPA (HELPING ANIMALS IN RUSSIA)

### Independent examiner's report for the year ended 31 December 2022

(Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's 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 law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 18 October 2023

Kaushik Ondhia FCCA

Kreston Reeves LLP  
2nd Floor  
168 Shoreditch High Street  
London, E1 6RA

## LAPA (HELPING ANIMALS IN RUSSIA)

### Statement of financial activities for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	2	196,082	196,082	97,804
Investments	3	15	15	1
<b>Total income</b>		<b>196,097</b>	<b>196,097</b>	<b>97,805</b>
<b>Expenditure on:</b>				
Charitable activities	4	136,195	136,195	101,038
<b>Total expenditure</b>		<b>136,195</b>	<b>136,195</b>	<b>101,038</b>
<b>Net movement in funds</b>		<b>59,902</b>	<b>59,902</b>	<b>(3,233)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		69,948	69,948	73,181
Net movement in funds		59,902	59,902	(3,233)
<b>Total funds carried forward</b>		<b>129,850</b>	<b>129,850</b>	<b>69,948</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)


### Balance sheet as at 31 December 2022

	Note	2022 £	2021 £
Tangible assets	8	<u>38,794</u>	<u>50,148</u>
		<b>38,794</b>	<b>50,148</b>
<b>Current assets</b>			
Cash at bank and in hand		<u>91,056</u>	<u>19,800</u>
		<b>91,056</b>	<b>19,800</b>
<b>Total net assets</b>		<u><b>129,850</b></u>	<u><b>69,948</b></u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	<u>129,850</u>	<u>69,948</u>
<b>Total funds</b>		<u><b>129,850</b></u>	<u><b>69,948</b></u>

The financial statements were approved and authorised for issue by the Trustees on 18 October 2023 and signed on their behalf by:



**Ms Natalia Chumak**  
Trustee



**Mr Simon John Moore**  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Notes to the financial statements for the year ended 31 December 2022**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

LAPA (HELPING ANIMALS IN RUSSIA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 1. Accounting policies (continued)

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 1. Accounting policies (continued)

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 5 years
----------------	-----------

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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 and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Donations	196,082	<b>196,082</b>	97,804
<b>Total 2022</b>	<u>196,082</u>	<u><b>196,082</b></u>	<u>97,804</u>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 3. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest Received	15	15	1
<b>Total 2022</b>	<u>15</u>	<u>15</u>	<u>1</u>

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Russia Projects	-	-	4,501
UK Projects	114,385	114,385	85,489
Support Costs	21,810	21,810	11,048
<b>Total 2022</b>	<u>136,195</u>	<u>136,195</u>	<u>101,038</u>

#### 5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Russia Projects	-	-	-	4,501
UK Projects	114,385	-	114,385	85,489
Support Costs	-	21,810	21,810	11,048
<b>Total 2022</b>	<u>114,385</u>	<u>21,810</u>	<u>136,195</u>	<u>101,038</u>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 5. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	Russia Projects 2022 £	UK Projects 2022 £	Total funds 2022 £	Total funds 2021 £
Sterilisation and Veterinary Assistance	-	27,341	<b>27,341</b>	22,645
Education	-	-	-	987
Shelter Support	-	20,455	<b>20,455</b>	15,061
Rehoming	-	20,589	<b>20,589</b>	46,796
RAY Russia	-	-	-	4,501
Transportation costs	-	46,000	<b>46,000</b>	-
<b>Total 2022</b>	-	114,385	<b>114,385</b>	89,990

##### Analysis of support costs

	Support Costs 2022 £	Total funds 2022 £	Total funds 2021 £
Marketing and Website	255	<b>255</b>	359
Admin Costs	174	<b>174</b>	269
Motor Running Costs	10,027	<b>10,027</b>	3,797
Depreciation	11,354	<b>11,354</b>	6,623
<b>Total 2022</b>	21,810	<b>21,810</b>	11,048

#### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £- (2021 - £-).

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL-).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 8. Tangible fixed assets

	Motor vehicles £
<b>Cost or valuation</b>	
At 1 January 2022	56,771
At 31 December 2022	<u>56,771</u>
<b>Depreciation</b>	
At 1 January 2022	6,623
Charge for the year	11,354
At 31 December 2022	<u>17,977</u>
<b>Net book value</b>	
At 31 December 2022	<u><u>38,794</u></u>
At 31 December 2021	<u><u>50,148</u></u>

#### 9. Financial instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u><u>91,056</u></u>	<u><u>19,800</u></u>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 10. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>69,948</u>	<u>196,097</u>	<u>(136,195)</u>	<u>129,850</u>

##### Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>73,181</u>	<u>97,805</u>	<u>(101,038)</u>	<u>69,948</u>

#### 11. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	38,794	38,794
Current assets	91,056	91,056
<b>Total</b>	<u>129,850</u>	<u>129,850</u>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2022

#### 11. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	50,148	50,148
Current assets	19,800	19,800
<b>Total</b>	<u>69,948</u>	<u>69,948</u>

**LAPA HELPING ANIMALS IN RUSSIA**

England & Wales - Charity number 1155562

---

# Accounts

---

**Charity number: 1155562**

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2021**

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 16

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2021**

**Trustees** Ms Natalia Chumak, Trustee  
Mr Simon John Moore, Trustee

**Charity registered number** 1155562

**Principal office** Old Cobblers  
Smiths Lane Crockham Hill  
Edenbridge  
TN8 6RH

**Trustees** Ms Natalia Chumak  
Mr Simon John Moore

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Bankers** Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report for the year ended 31 December 2021**

The Trustees present their annual report together with the financial statements of the LAPA (HELPING ANIMALS IN RUSSIA) for the period 1 January 2021 to 31 December 2021.

#### **Constitution**

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously an unincorporated entity. LAPA (Helping Animals in Russia) is governed by a trust deed dated 18 November 2013 as amended by deed dated 10 January 2014. The trustees have all the powers of a beneficial owner, pursuant to Part II of the Trustee Act 2000. The principle object of the company is to provide help to animals in Russia. The management of the charity is the responsibility of the Trustee who elected and co-opted under the terms of the Trust deed.

#### **Trustees**

The trustees serving during the year and since the year end were as follows:

Natalia Chumak  
Simon John Moore

The power to appoint new trustees is vested with the current trustees in accordance with the trust deed. A quorum of two trustees is required, with appointment effected by a simple majority.

The trustees are responsible for the management of the charity.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **Objectives and activities**

##### **a. Policies and objectives**

1. To promote humane behaviour towards animals in Russia, particularly but not exclusively cats and dogs by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill usage;
2. To educate the public in Russia in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly but not exclusively cats and dogs.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Objectives and activities (continued)**

#### **b. Review of progress and achievements**

##### **Introduction**

##### **Review of progress and achievements**

1. This was the eighth tax year for LAPA since our formation in February 2013 and it was a year of big changes for LAPA. There were three major changes for us in 2021.
2. First, it was the first year of Brexit which had direct effect on the structure of our Rehoming Programme. The paperwork and the logistics of bringing our animals in the UK across the EU became more complex. However, we had started preparing for it in good time in 2020 and managed to adapt by the beginning of 2021.
3. Secondly, we fully transferred our Educational Programme for children on safe and responsible treatment of animals to a Russia-based charity RAY. This was a logical step in the evolution of our charity and the Educational Programme.
4. The third change was the most significant one for us. We launched our LAPA Van project which means that we started transporting our dogs and cats from Russia to the UK by road ourselves independently of commercial transporters. We obtained all the requisite licences for long distance animal transportation across the EU and UK, our van is fitted out and equipped to the highest animal welfare standards and we have set up a highly efficient and professional logistical system for transporting our animals. We consider this to be a worthwhile investment, both financially and in terms of potential growth for and sustainability of our Rehoming Programme.
5. The launch of our LAPA Van project also created opportunities for us to transport family pets (who have been recently adopted or otherwise) from Russia to the UK for UK-based owners when they are unable or unwilling to have them transported by air. This work is consistent with our objectives to prevent the abandonment or other suffering by animals in Russia and it also created an additional much needed source of income for us.

##### **Income**

6. Our annual income was £97,805. This represents a decline compared to 2020 (£113,858 in 2020) primarily due to the transfer of our educational programme to a Russia-based charity RAY which led to the cessation of the educational grant from Dogs Trust International.

##### **Expenditure**

7. Our annual expenditure (project running costs) was £89,990 compared to £120,284. There are two reasons for the reduction in costs. First, the transfer of our educational programme to a Russia-based charity RAY which led to the cessation of the educational grant from Dogs Trust International. Second, the cessation of grants to RAY for other purposes beyond the educational programme.

##### **Our results**

##### **Shelter Support programme**

8. We continued supporting our partner shelter in Tula region by paying for food and medication. Throughout the year we had on average between 90 – 100 dogs and cats in our care at any one time who are spread between our partner shelter in the Tula region and our foster homes in the Moscow region. This means we pay for dog and cat food including prescription food for some animals and we pay boarding costs at our professional Russian foster home which is run by a dog trainer. We also pay for everything that our shelter and foster homes need on an ongoing basis – cleaning and related products, crates, pet carriers, cat litter, fuel for trips to the vet etc.
9. We also paid for the construction and repair of kennels and winter dog houses (known as budka in Russian) in our partner shelter, which are installed inside the kennels for additional warmth and insulation during the winter season. We also paid for the purchase of hay which is used for bedding inside the kennels and for the insulation of the kennels.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Objectives and activities (continued)**

##### **Veterinary help programme**

10. Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. We pay for all veterinary help that they need.

11. This year we paid for the vaccination of 115 animals (75 dogs and 40 cats).

12. We paid for the veterinary treatment of 49 animals = 24 dogs + 14 cats and 11 kittens. The health issues we dealt with ranged widely from some infections to injuries, traumas, tumour, heart and kidney problems, epilepsy. Some problems were minor and localised and some were serious and extensive.

##### **Sterilisation programme:**

13. We paid for the neutering of 433 animals (compared to 564 animals in 2020 financial year) = 240 dogs (204 female and 36 male) + 183 cats (139 female + 44 male). The reduction is primarily due to the shortage of funds.

##### **Rehoming in the UK programme**

14. We had 6 shipments of animals throughout the year including 4 shipments conducted under our new LAPA Van project. We rehomed 81 animals – 77 dogs and 4 cats. We also transported 17 rescued pets (14 cats and 3 dogs) to the UK thereby helping these animals join their UK-based families.

##### **What's next?**

15. We live in a volatile environment, both economically and politically, where it is impossible to make long-term plans. Our primary focus will be on making our LAPA Van project work as efficiently as possible to make a good return on the investment made and work hard to maintain our existing commitments under other programmes.

#### **Achievements and performance**

##### **Financial review**

###### **a. Going concern**

Note 2 to the accounts states that the charity's income is heavily reliant on donations from supporters. It follows that should the level of these donations decrease significantly the resources available to the trust and hence its ability to pursue its objectives, might be severely limited.

The trustees believe that the risk that such a withdrawal of support might put the charity's solvency at risk is mitigated by the charity's lack of committed grant obligation and very low fixed costs. Accordingly the trustees have a reasonable expectation that the trust will be able to continue in existence for the foreseeable future and consider it appropriate to adopt the going concern basis in preparing these accounts.

###### **b. Reserves policy**

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The trustees are satisfied that the £69,948 surplus on the fund is sufficient to cover governance costs and the ongoing operation of the trust.

###### **c. Grants policy**

All grants are approved by the trustees.

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Trustees' report (continued)  
for the year ended 31 December 2021**

**Structure, governance and management**

**a. Constitution**

LAPA (HELPING ANIMALS IN RUSSIA) is a registered charity, number 1155562, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on and signed on their behalf by:

*Natalia Chumak*

## LAPA (HELPING ANIMALS IN RUSSIA)

### Independent examiner's report for the year ended 31 December 2021

#### Independent examiner's report to the Trustees of LAPA (HELPING ANIMALS IN RUSSIA) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's 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 law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 03/10/2022

Kaushik Ondhia FCCA

Kreston Reeves LLP  
2nd Floor  
168 Shoreditch High Street  
London, E1 6RA

## LAPA (HELPING ANIMALS IN RUSSIA)

### Statement of financial activities for the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	2	97,804	97,804	113,806
Investments	3	1	1	52
<b>Total income</b>		<b>97,805</b>	<b>97,805</b>	113,858
<b>Expenditure on:</b>				
Charitable activities	4	101,038	101,038	122,298
<b>Total expenditure</b>		<b>101,038</b>	<b>101,038</b>	122,298
<b>Net movement in funds</b>		<b>(3,233)</b>	<b>(3,233)</b>	(8,440)
<b>Reconciliation of funds:</b>				
Total funds brought forward		73,181	73,181	81,621
Net movement in funds		(3,233)	(3,233)	(8,440)
<b>Total funds carried forward</b>		<b>69,948</b>	<b>69,948</b>	73,181

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Balance sheet as at 31 December 2021

	Note	2021 £	2020 £
Tangible assets	8	50,148	56,771
		<u>50,148</u>	<u>56,771</u>
<b>Current assets</b>			
Cash at bank and in hand		19,800	16,410
		<u>19,800</u>	<u>16,410</u>
<b>Total net assets</b>		<u>69,948</u>	<u>73,181</u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	69,948	73,181
<b>Total funds</b>		<u>69,948</u>	<u>73,181</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

*Natalia Chumak*

The notes on pages 9 to 16 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

LAPA (HELPING ANIMALS IN RUSSIA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 1. Accounting policies (continued)

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 1. Accounting policies (continued)

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 5 years
----------------	-----------

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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 and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Donations	97,804	<b>97,804</b>	113,806
<b>Total 2021</b>	<b>97,804</b>	<b>97,804</b>	113,806

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest Received	1	1	52
<b>Total 2021</b>	<b>1</b>	<b>1</b>	<b>52</b>

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Russia Projects	4,501	<b>4,501</b>	37,730
UK Projects	85,489	<b>85,489</b>	82,554
Support Costs	11,048	<b>11,048</b>	2,014
<b>Total 2021</b>	<b>101,038</b>	<b>101,038</b>	<b>122,298</b>

#### 5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Russia Projects	4,501	-	<b>4,501</b>	37,730
UK Projects	85,489	-	<b>85,489</b>	82,554
Support Costs	-	11,048	<b>11,048</b>	2,014
<b>Total 2021</b>	<b>89,990</b>	<b>11,048</b>	<b>101,038</b>	<b>122,298</b>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 5. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	Russia Projects 2021 £	UK Projects 2021 £	Total funds 2021 £	Total funds 2020 £
Sterilisation and Veterinary Assistance	-	22,645	<b>22,645</b>	15,904
Education	-	987	<b>987</b>	180
Shelter Support	-	15,061	<b>15,061</b>	12,254
Rehoming	-	46,796	<b>46,796</b>	6,604
Adoption Programme	-	-	-	47,612
RAY Russia	4,501	-	<b>4,501</b>	37,730
<b>Total 2021</b>	<b>4,501</b>	<b>85,489</b>	<b>89,990</b>	120,284

##### Analysis of support costs

	Support Costs 2021 £	Total funds 2021 £	Total funds 2020 £
Marketing and Website	359	<b>359</b>	1,177
Admin Costs	269	<b>269</b>	263
Motor Running Costs	3,797	<b>3,797</b>	574
Depreciation	6,623	<b>6,623</b>	-
<b>Total 2021</b>	<b>11,048</b>	<b>11,048</b>	2,014

#### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2020 - £ -).

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2021

#### 8. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost or valuation</b>	
At 1 January 2021	56,771
At 31 December 2021	<u>56,771</u>
<b>Depreciation</b>	
Charge for the year	6,623
At 31 December 2021	<u>6,623</u>
<b>Net book value</b>	
At 31 December 2021	<u>50,148</u>
At 31 December 2020	<u>56,771</u>

#### 9. Financial instruments

	<b>2021 £</b>	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>19,800</u>	<u>16,410</u>

LAPA (HELPING ANIMALS IN RUSSIA)

Notes to the financial statements  
for the year ended 31 December 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	73,181	97,805	(101,038)	69,948

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	81,621	113,858	(122,298)	73,181

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	50,148	50,148
Current assets	19,800	19,800
<b>Total</b>	<b>69,948</b>	<b>69,948</b>

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Notes to the financial statements  
for the year ended 31 December 2021**

**11. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	56,771	56,771
Current assets	16,410	16,410
<b>Total</b>	<b>73,181</b>	<b>73,181</b>

**LAPA HELPING ANIMALS IN RUSSIA**

England & Wales - Charity number 1155562

---

# Accounts

---

**Charity number: 1155562**

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2020**

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 16

## LAPA (HELPING ANIMALS IN RUSSIA)

### Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2020

**Trustees** Ms Natalia Chumak, Trustee  
Mr Simon John Moore, Trustee

**Charity registered number** 1155562

**Principal office** Old Cobblers  
Smiths Lane Crockham Hill  
Edenbridge  
TN8 6RH

**Trustees** Ms Natalia Chumak  
Mr Simon John Moore  
Ms Carla Brown

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Bankers** Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report for the year ended 31 December 2020**

The Trustees present their annual report together with the financial statements of the LAPA (HELPING ANIMALS IN RUSSIA) for the 1 January 2020 to 31 December 2020.

#### Constitution

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously an unincorporated entity. LAPA (Helping Animals in Russia) is governed by a trust deed dated 18 November 2013 as amended by deed dated 10 January 2014. The trustees have all the powers of a beneficial owner, pursuant to Part II of the Trustee Act 2000. The principle object of the company is to provide help to animals in Russia. The management of the charity is the responsibility of the Trustee who elected and co-opted under the terms of the Trust deed.

#### Trustees

The trustees serving during the year and since the year end were as follows:

Natalia Chumak  
Simon John Moore  
Carla Brown

The power to appoint new trustees is vested with the current trustees in accordance with the trust deed. A quorum of two trustees is required, with appointment effected by a simple majority.

The trustees are responsible for the management of the charity.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and activities**

#### **a. Policies and objectives**

1. To promote humane behaviour towards animals in Russia, particularly but not exclusively cats and dogs by providing or assisting in the provision of appropriate care, protection, treatment, neutering and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, overpopulation or ill usage;
2. To educate the public in Russia in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly but not exclusively cats and dogs.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Objectives and activities (continued)**

#### **b. Review of progress and achievements**

##### **Introduction**

##### **Review of progress and achievements**

1. This was the seventh tax year for LAPA since our formation in February 2013 and it was a busy year.
2. We achieved further growth in our supporters' base primarily due to our Rehoming Programme which helped with increasing fundraising opportunities.
3. These achievements reflect the objectives we set for ourselves at the end of last financial year.

##### **Income**

4. Our annual income was £113,858. This represents a significant increase compared to 2019 (£68,695 in 2019) due to the growth of individual donations and adoption donations.

##### **Expenditure**

5. Our annual expenditure (project running costs) was £120,284 compared to £93,841 (last year's Statement to the Trustees incorrectly stated the expenditure figure of £92,962 which was project related costs and did not include administrative costs). This significant increase is primarily attributed to a substantial increase in the scope and therefore cost of the Rehoming Programme (see below).
6. This year we also incurred capital expenditure in the amount of £56,771. We bought a van – VW Crafter LWB – and had it fitted out by the leading UK van conversion company (trading as Wet Pets) which specialises in van conversions for pet transportation. The van was fitted out to the highest animal welfare standards and subsequently received certification from UK Logistics, which is appointed by DEFRA for the purpose of certifying animal transport in the UK. The purpose of acquiring and fitting out the van was to make our Rehoming Programme more independent of third party providers and to raise the animal welfare standards for transporting our animals from Russia to the UK. The funds spent on the purchase and the fit out of the van came from our reserves.

##### **Our results**

##### **Shelter Support programme**

7. We continued supporting our partner shelter in Tula region by paying for food and medication. Throughout the year we had on average between 80 – 100 dogs and cats in our care at any one time who are spread between our partner shelter in the Tula region and our foster homes in the Moscow region. This means we pay for dog and cat food including prescription food for some animals and we pay boarding costs at our professional Russian foster home which is run by a dog trainer. We also pay for everything that our shelter and foster homes need on an ongoing basis – cleaning and related products, crates, pet carriers, cat litter, fuel for trips to the vet etc.
8. We also paid for the construction and repair of kennels and winter dog houses (known as budka in Russian) in our partner shelter, which are installed inside the kennels for additional warmth and insulation during the winter season. We also paid for the purchase of hay which is used for bedding inside the kennels and for the insulation of the kennels.

##### **Veterinary help programme**

9. Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. We pay for all veterinary help that they need.
10. This year we paid for the vaccination of 105 animals (cats and dogs), for anti-parasite treatment (worms, fleas and ticks) of 130 animals (cats and dogs).

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Objectives and activities (continued)**

11. We paid for the veterinary treatment of 45 animals = 26 dogs + 19 cats. The health issues we dealt with ranged widely from some lethal infections (such as parvo virus and distemper) to injuries, traumas, tumour, heart and kidney problems. Some problems were minor and localised and some were serious and extensive. Out of the 45 animals treated 2 died (kittens dying of distemper), 3 were put to sleep based on veterinary advice and our own observations and analysis (cats Bobby, Kuzya and Masyana).

#### **Sterilisation programme:**

12. We paid for the neutering of 564 animals (compared to 485 animals in 2019 financial year) = 274 dogs (225 female and 49 male) + 290 cats (245 female + 45 male)

#### **Educational programme**

13. We conducted 537 lessons (compared to 730 lessons in 2019 financial year) and reached out to 8,953 children (compared to 14,001 children in 2019 financial year). The lessons were conducted in 62 educational platforms including 15 kindergartens, 5 libraries, 38 schools and 1 university, several care homes. Of 62 platforms 27 were new to us. Geography – Moscow and Moscow region, Tula region, Nizhny Novgorod, Romania and Siberia.

#### **Rehoming in the UK programme**

14. We rehomed 103 animals – 102 dogs and 1 cat. This programme is aimed at bringing to the UK animals who have no chance of finding a good home in Russia. Apart from creating individual happy-end stories, our programme allows us to free up space in our partner shelters, so that they can rescue and accommodate new animals. Also, the programme allows us to raise our profile in the UK (and in Russia) and increase our audience and fundraising opportunities.

#### **The effect of COVID pandemic on LAPA**

15. The COVID pandemic greatly affected charity work and LAPA was no exception.

16. First, we had a number of difficulties in transporting animals during the lockdown but we managed to overcome them.

17. Second, fundraising got harder and we had to find creative ways to maintain our fundraising streams.

18. Third, more animals got abandoned in Russia which led to increased levels of rescue work and an increase in the number of animals at our shelter.

19. Fourth, our Educational Programme went through a very challenging time due to quarantine rules at schools and other educational platforms. Given the Educational Programme was funded by Dogs Trust, which had strict performance requirements, we engaged in a constructive dialogue with Dogs Trust in order to set realistic objectives and then worked hard in order to meet them so that the funding was maintained. This was successfully achieved.

20. Fifth, on the positive side, our Rehoming Programme was very successful as there was a great demand for adopting a pet. We had to navigate very carefully through the adoption applications we received to filter out those which were driven by short-term goals (due to temporary isolation and remote working arrangements).

#### **What's next?**

21. Next year brings a lot of uncertainties – the situation with the COVID pandemic is unresolved and Brexit comes into full effect from the 1st of January 2021. It is difficult, therefore, to set clear performance objectives. Our primary focus will be on working hard to adapt to the changes which are about to take place whilst maintaining our commitments.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

**Trustees' report (continued)  
for the year ended 31 December 2020**

### **Objectives and activities (continued)**

#### **Achievements and performance**

#### **Financial review**

##### **a. Going concern**

Note 2 to the accounts states that the charity's income is heavily reliant on donations from supporters. It follows that should the level of these donations decrease significantly the resources available to the trust and hence its ability to pursue its objectives, might be severely limited.

The trustees believe that the risk that such a withdrawal of support might put the charity's solvency at risk is mitigated by the charity's lack of committed grant obligation and very low fixed costs. Accordingly the trustees have a reasonable expectation that the trust will be able to continue in existence for the foreseeable future and consider it appropriate to adopt the going concern basis in preparing these accounts.

##### Covid-19

In light of Covid-19, the ensuing pandemic has caused the world economy to fall into recession. Given the year-end fell before the implications of Covid-19 could be seen on the economy, there is no impact in this years accounts. However, moving forward, there is a risk that the donations could drop over the next 12 months. As it stands, there is still sufficient capital in order to meet the objectives and the accounts can still be prepared on the going concern basis.

##### **b. Reserves policy**

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The trustees are satisfied that the £73,181 surplus on the fund is sufficient to cover governance costs and the ongoing operation of the trust.

##### **c. Grants policy**

All grants are approved by the trustees.

#### **Structure, governance and management**

##### **a. Constitution**

LAPA (HELPING ANIMALS IN RUSSIA) is a registered charity, number 1155562, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on and signed on their behalf by:

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Independent examiner's report for the year ended 31 December 2020**

#### **Independent examiner's report to the Trustees of LAPA (HELPING ANIMALS IN RUSSIA) ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's 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 law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Kaushik Ondhia FCCA

Kreston Reeves LLP  
2nd Floor  
168 Shoreditch High Street  
London, E1 6RA

## LAPA (HELPING ANIMALS IN RUSSIA)

### Statement of financial activities for the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	2	113,806	113,806	68,516
Investments	3	52	52	179
<b>Total income</b>		<b>113,858</b>	<b>113,858</b>	68,695
<b>Expenditure on:</b>				
Charitable activities	5	122,298	122,298	93,841
<b>Total expenditure</b>		<b>122,298</b>	<b>122,298</b>	93,841
<b>Net movement in funds</b>		<b>(8,440)</b>	<b>(8,440)</b>	(25,146)
<b>Reconciliation of funds:</b>				
Total funds brought forward		81,621	81,621	106,767
Net movement in funds		(8,440)	(8,440)	(25,146)
<b>Total funds carried forward</b>		<b>73,181</b>	<b>73,181</b>	81,621

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Balance sheet as at 31 December 2020

	Note	2020 £	2019 £
Tangible assets	9	<u>56,771</u>	<u>-</u>
		<b>56,771</b>	<b>-</b>
<b>Current assets</b>			
Cash at bank and in hand		<u>16,410</u>	<u>81,621</u>
		<b>16,410</b>	<b>81,621</b>
<b>Total net assets</b>		<u><b>73,181</b></u>	<u><b>81,621</b></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	<u>73,181</u>	<u>81,621</u>
<b>Total funds</b>		<u><b>73,181</b></u>	<u><b>81,621</b></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

The notes on pages 9 to 16 form part of these financial statements.

## **LAPA (HELPING ANIMALS IN RUSSIA)**

### **Notes to the financial statements for the year ended 31 December 2020**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

LAPA (HELPING ANIMALS IN RUSSIA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2020

#### 1. Accounting policies (continued)

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2020

#### 1. Accounting policies (continued)

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles - 7 years

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

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 and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	113,806	<b>113,806</b>	68,516
<b>Total 2020</b>	<b>113,806</b>	<b>113,806</b>	68,516

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2020

#### 3. Investment income

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Interest Received	52	<b>52</b>	179
<b>Total 2020</b>	<u>52</u>	<u><b>52</b></u>	<u>179</u>

#### 4. Analysis of grants

	<b>Grants to Institutions 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Grants	-	-	6,600
<b>Total 2020</b>	<u>-</u>	<u>-</u>	<u>6,600</u>

#### 5. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Russia Projects	37,730	<b>37,730</b>	63,569
UK Projects	82,554	<b>82,554</b>	29,293
Support Costs	2,014	<b>2,014</b>	879
Grants	-	-	100
<b>Total 2020</b>	<u>122,298</u>	<u><b>122,298</b></u>	<u>93,841</u>

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2020

#### 6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Russia Projects	37,730	-	-	<b>37,730</b>	63,569
UK Projects	82,554	-	-	<b>82,554</b>	29,293
Support Costs	-	-	2,014	<b>2,014</b>	879
Grants	-	-	-	-	100
<b>Total 2020</b>	<u>120,284</u>	<u>-</u>	<u>2,014</u>	<u><b>122,298</b></u>	<u>93,841</u>

#### Analysis of direct costs

	Russia Projects 2020 £	UK Projects 2020 £	Total funds 2020 £	Total funds 2019 £
Sterilisation and Veterinary Assistance	-	15,904	<b>15,904</b>	4,266
Education	-	180	<b>180</b>	2,254
Shelter Support	-	12,254	<b>12,254</b>	5,569
Rehoming	-	6,604	<b>6,604</b>	4,316
Adoption Programme	-	47,612	<b>47,612</b>	12,888
RAY Russia	37,730	-	<b>37,730</b>	63,569
<b>Total 2020</b>	<u>37,730</u>	<u>82,554</u>	<u><b>120,284</b></u>	<u>92,862</u>

#### Analysis of support costs

	Support Costs 2020 £	Total funds 2020 £	Total funds 2019 £
Marketing and Website	1,177	<b>1,177</b>	552
Admin Costs	263	<b>263</b>	327
Motor Running Costs	574	<b>574</b>	-
<b>Total 2020</b>	<u>2,014</u>	<u><b>2,014</b></u>	<u>879</u>

#### 7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2019 - £ -).

## LAPA (HELPING ANIMALS IN RUSSIA)

### Notes to the financial statements for the year ended 31 December 2020

#### 8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

#### 9. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost or valuation</b>	
Additions	<b>56,771</b>
At 31 December 2020	<b>56,771</b>
<b>Net book value</b>	
At 31 December 2020	<b>56,771</b>
At 31 December 2019	-

#### 10. Financial instruments

	<b>2020 £</b>	2019 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>16,410</b>	81,621

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Notes to the financial statements  
for the year ended 31 December 2020**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	81,621	113,858	(122,298)	73,181
	<u>81,621</u>	<u>113,858</u>	<u>(122,298)</u>	<u>73,181</u>

**Statement of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
General Funds - all funds	106,767	68,695	(95,841)	79,621
Unallocated amounts	-	-	2,000	2,000
	<u>106,767</u>	<u>68,695</u>	<u>(93,841)</u>	<u>81,621</u>

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	56,771	56,771
Current assets	16,410	16,410
<b>Total</b>	<u>73,181</u>	<u>73,181</u>

**LAPA (HELPING ANIMALS IN RUSSIA)**

**Notes to the financial statements  
for the year ended 31 December 2020**

**12. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	81,621	81,621
<b>Total</b>	<b>81,621</b>	<b>81,621</b>