

**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)**

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## **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<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| <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<br>£            | 2022<br>£             |
|--------------------------|------|----------------------|-----------------------|
| 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.

**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<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|-------------------|--|---------------------------------------|-----------------------------|
| Donations         | 57,335                                       | <b>57,335</b>                         | 196,082                     |
| <b>Total 2023</b> | <u>57,335</u>                                | <u><b>57,335</b></u>                  | <u>196,082</u>              |

## LAPA (HELPING ANIMALS IN RUSSIA)

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

#### 3. Investment income

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

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

##### Summary by fund type

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

#### 5. Analysis of expenditure by activities

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

## 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<br/>Projects<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</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>                       | <u>74,780</u>                             | <u><b>74,780</b></u>                  | <u>114,385</u>                        |

##### Analysis of support costs

|                       | <b>Support<br/>Costs<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</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>     | <u>20,260</u>                           | <u><b>20,260</b></u>                  | <u>21,810</u>                         |

#### 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

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

#### 9. Financial instruments

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

|                           | Balance at 1<br>January<br>2023<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|---------------|------------------|---|
| <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

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

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

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

|                       | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| 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<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 38,794                             | 38,794                      |
| Current assets        | 91,056                             | 91,056                      |
| <b>Total</b>          | <b>129,850</b>                     | <b>129,850</b>              |