Charity number: 1155562

LAPA (Helping Animals in Russia)

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2025

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 2025

Trustees	Ms Natalia Chumak Mr Simon John Moore
Charity registered number	1155562
Principal office	Old Cobblers Smiths Lane Crockham Hill Edenbridge TN8 6RH
Accountants	Kreston Reeves LLP 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 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2025 to 31 December 2025.

Constitution

LAPA (Helping Animals in Russia) was registered by the Charity Commission on 2 April 2014 (Registered No: 155562). It was previously unregistered. 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.

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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of progress and achievements

This was the twelfth tax year for LAPA since our formation in February 2013. We face increasing challenges with geopolitical issues having a significant impact on every aspect of our work. These challenges are not unique to LAPA – the entire animal rescue and welfare community globally is under severe stress. There is a drop in donations, costs have increased and the number of abused and abandoned animals does not stop rising.

Despite these challenges, we managed to keep going last year.

Income

Our annual income was £35,088. This represents a reduction compared to 2024 (£44,087).

Achievements and performance (continued)

Expenditure

Our annual expenditure was £54,597 compared to £71,174 in 2024. Our expenditure is higher than our income, with the deficit being funded out of our reserves.

We rescued 59 animals (39 dogs and 21 cats). Most of our rescue work involves hard work on the ground – searching for an animal in distress in mostly very difficult environment, catching, taking to the vets for urgent care, intensive care at the shelter afterwards.

Shelter Support programme

We continued supporting our partner shelter in Tula region by paying for food and medication. 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. Throughout the year we had on average just over 120 dogs and cats in our care at any one time. We use foster homes on a limited basis and only when we have no choice.

We also paid for annual 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 and sawdust 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

Our dogs and cats need veterinary checks and tests once rescued. They need vaccinations and some need treatment when rescued or later in life. Some animals have chronic health issues due to neglect and abuse and some just get ill every so often, just like humans do. We pay for all veterinary help that they need.

Every year we pay for booster vaccination of our shelter residents and for full vaccination of new arrivals.

We paid for the veterinary treatment of 88 animals (61 dogs and 28 cats). The health issues we dealt with ranged widely from some infections to injuries, traumas, tumour, heart and kidney problems, epilepsy, significant dental problems which pose risk to life, infections, tick poisoning. 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. We maintain a significant stock of medication at the shelter to cater for diverse needs.

Sterilisation programme

We paid for the neutering of 400 animals (compared to 387 animals in 2024 financial year) = 148 dogs (110 female and 38 male) + 252 cats (231 female + 21 male). This means literally tens of thousands of lives saved. 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.

Rehoming programme

We still manage to rehome some animals, but very few. We rehomed 20 animals this year, which is a good result for us.

Trustees' report (continued)
For the year ended 31 December 2025

Achievements and performance (continued)

What's next?

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

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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 £45,707 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.

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.

Trustees' report (continued)
For the year ended 31 December 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Ms Natalia Chumak
Trustee
Date: 26 October 2026

Mr Simon John Moore
Trustee

Independent examiner's report
For the year ended 31 December 2025

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 2025.

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: Kreston Reeves LLP Dated: 26 October 2026

Lucy Hammond BSc FCA

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

Statement of financial activities
For the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	2	**34,914**	**34,914**	43,858
Investments	3	**174**	**174**	229
Total income		**35,088**	**35,088**	44,087
Expenditure on:				
Charitable activities	4	**54,597**	**54,597**	71,174
Total expenditure		**54,597**	**54,597**	71,174
Net movement in funds		**(19,509)**	**(19,509)**	(27,087)
Reconciliation of funds:				
Total funds brought forward		**65,216**	**65,216**	92,303
Net movement in funds		**(19,509)**	**(19,509)**	(27,087)
Total funds carried forward		**45,707**	**45,707**	65,216

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

The notes on pages 9 to 15 form part of these financial statements.

Balance sheet
As at 31 December 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	8		**15,581**		30,035
			15,581		30,035
Current assets					
Cash at bank and in hand		**30,126**		35,181	
		30,126		35,181	
Net current assets			**30,126**		35,181
Total net assets			**45,707**		65,216
Charity funds					
Restricted funds	9		**-**		-
Unrestricted funds	9		**45,707**		65,216
Total funds			**45,707**		65,216

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

Ms Natalia Chumak
Trustee
Date: 26 October 2026

Mr Simon John Moore
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Notes to the financial statements
For the year ended 31 December 2025

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 2019), 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 in October 2019 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.

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.

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.

Notes to the financial statements
For the year ended 31 December 2025

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 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.

Notes to the financial statements
For the year ended 31 December 2025

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	34,914	**34,914**	43,858
Total 2024	43,858	43,858	

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	174	**174**	229
Total 2024	229	229	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
UK Projects	36,899	**36,899**	54,162
Support Costs	17,698	**17,698**	17,012
	54,597	**54,597**	71,174
Total 2024	71,174	71,174	

Notes to the financial statements
For the year ended 31 December 2025

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
UK Projects	36,899	-	**36,899**	54,162
Support Costs	-	17,698	**17,698**	17,012
	36,899	17,698	**54,597**	71,174
Total 2024	54,162	17,012	71,174	

Analysis of direct costs

	UK Projects 2025 £	Total funds 2025 £	Total funds 2024 £
Sterilisation and Veterinary Assistance	23,326	**23,326**	25,970
Shelter Support	13,573	**13,573**	10,650
Rehoming	-	**-**	9,453
Transportation costs	-	**-**	8,089
	36,899	**36,899**	54,162
Total 2024	54,162	54,162	

Analysis of support costs

	Support Costs 2025 £	Total funds 2025 £	Total funds 2024 £
Marketing and Website	277	**277**	243
Admin Costs	261	**261**	164
Motor Running Costs	2,706	**2,706**	3,701
Depreciation	14,454	**14,454**	12,904
	17,698	**17,698**	17,012
Total 2024	17,012	17,012	

Notes to the financial statements
For the year ended 31 December 2025

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £Nil (2024 - £Nil).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

8. Tangible fixed assets

	Motor vehicles £
Cost or valuation	
At 1 January 2025	**72,271**
At 31 December 2025	**72,271**
Depreciation	
At 1 January 2025	**14,454**
Charge for the year	**42,236**
At 31 December 2025	**56,690**
Net book value	
At 31 December 2025	**15,581**
At 31 December 2024	57,817

Notes to the financial statements
For the year ended 31 December 2025

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	**65,216**	**35,088**	**(54,597)**	**45,707**

Statement of funds - prior year

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

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	15,581	**15,581**
Current assets	30,126	**30,126**
Total	45,707	**45,707**

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

11. Related party transactions

During the year, the Charity received donations from Trustees totalling £11,830 (2024: £18,801).

There were no other related party transactions in the current or prior year.