

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Animal Welfare of Luxor

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Animal Welfare of Luxor

Trustees' Report for the Year Ended 31 December 2024

The Trustees present their annual report together with the financial statements of the charity for the period 1 January 2024 to 31 December 2024.

OBJECTIVES AND ACTIVITIES

a. Policies & Objectives

The charity operates for the benefit of the public to relieve the pain and suffering of animals anywhere in the world by providing free veterinary care for animals particularly in impoverished rural areas and providing free training to vets in under-developed countries to improve the overall standard of veterinary care. Promoting humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage. Advancing animal welfare by providing financial assistance towards spay and neutering of dogs and cats and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

b. Main activities undertaken to further the charity's purposes for the public benefit

The charity provides free veterinary care for working donkeys and other animals in Luxor governate, Egypt. All animals are treated free of charge and the charity also provides free replacement tack. Working donkeys are often the owner's only means of making a living in the rural impoverished areas in which the charity works. Local people cannot afford to pay for treatment for any of their animals so no charge is ever made for any treatment or care.

During the year a number of Egyptian university undergraduates studying to become vets undertook two weeks of training and work experience at the AWOL centre. An additional young vet has been employed in Luxor who will benefit from training provided by the senior vet.

The charity offers free neutering of both dogs and cats and encourages this wherever possible to limit the number of unwanted street animals in Luxor.

The charity carries out education sessions at the AWOL centre for local school children and teaches them how to be kind to animals - especially dogs which are generally treated badly in Luxor. Owners are given advice on how to care for their animals whenever they are seen by our vets.

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

The charity has treated over 8,500 animals at the AWOL veterinary centre and in the mobile clinics during 2024. Without this care many of the animals would have died a slow painful death. The local people know there is somewhere they can call for help if they see an animal is in need of help or if their own animal is in distress and they will never be charged for our help.

In 2024 the veterinary centre took delivery of X-ray equipment which has had a positive impact on the ability to diagnose and treat the animals. There are only two X-ray systems available for animals in Luxor so this is a massive step forwards for animal care in the area.

b. Financial Performance and Reserves

The charity benefited from a generous legacy at the end of the year and its financial position has been transformed. It has ample funding to cover its operating costs and also to expand and improve its scope of care.

The charity has a policy of holding one year's operating costs in reserve due to the difficulty in raising enough funding on a regular monthly basis.

Animal Welfare of Luxor

Trustees' Report - Continued for the Year Ended 31 December 2024

Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements. Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Animal Welfare of Luxor is a registered charity, number 1124154, and is governed by its constitution.

b. Methods of appointment or election of Trustees

Trustees are appointed by existing trustees.

Statement of Trustee's responsibilities

The Trustees are responsible for preparing the Trustee's 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 area 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 judgements 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 statements position of the charity and enable them to ensure that the financial statements comply with the Charity's 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.

Reference and administrative details

Registered Charity number

1124154

Principal address

Mrs A Robinson
12 Twyford Lane
Foulsham
Dereham
Norfolk
NR20 5SE

Trustees

Mrs A R Robinson
Ms A McKinnon

Animal Welfare of Luxor

Trustees' Report - Continued for the Year Ended 31 December 2024

Independent Examiner

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Approved by order of the board of trustees on 30th September 2025. and signed on its behalf by:

.....
Mrs A R Robinson - Trustee

Independent Examiner's Report to the Trustees of Animal Welfare of Luxor

Independent Examiner's Report to the Trustees of Animal Welfare of Luxor

I report to the trustees on my examination of the accounts of Animal Welfare of Luxor ('the charity') for the year ended 31 December 2024 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

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 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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.

Michael Rowles FCCA
The Association of Chartered Certified Accountants

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Date: 30th September 2025.

Animal Welfare of Luxor

Statement of Financial Activities for the Year Ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
Income and endowments from	Notes		
Donations and legacies		286,854	337,076
Other trading activities	2	<u>-</u>	<u>389</u>
Total		<u>286,854</u>	<u>337,465</u>
 Expenditure on			
Charitable Activities	3	<u>119,849</u>	<u>59,945</u>
 NET INCOME		167,005	277,520
 Reconciliation of funds			
Total funds brought forward		<u>303,949</u>	<u>26,429</u>
 Total funds carried forward		<u><u>470,954</u></u>	<u><u>303,949</u></u>

The notes form part of these financial statements

Animal Welfare of Luxor

Balance Sheet 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
Current assets	Notes		
Cash at bank		489,257	307,098
Creditors			
Amounts falling due within one year	7	(18,303)	(3,149)
		<hr/>	<hr/>
Net current assets		<u>470,954</u>	<u>303,949</u>
Total assets less current liabilities		<hr/> 470,954	<hr/> 303,949
NET ASSETS		<u>470,954</u>	<u>303,949</u>
Funds	8		
Unrestricted funds		<u>470,954</u>	<u>303,949</u>
Total funds		<u>470,954</u>	<u>303,949</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th September 2025 and were signed on its behalf by:

.....
Mrs A R Robinson
Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	31.12.24	31.12.23
	£	£
Fundraising events	-	389

Animal Welfare of Luxor

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

3. Charitable activities

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Support costs	<u>10,713</u>	<u>6,895</u>

4. Auditors' remuneration

	31.12.24	31.12.23
	£	£
Auditors' remuneration for non audit work	<u>4,950</u>	<u>450</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

A total of £3,421 was reimbursed to trustees during the year for expenses paid by them on behalf of the charity.

6. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	337,076
Other trading activities	<u>389</u>
Total	<u>337,465</u>
Expenditure on	
Charitable Activities	59,945
	<u> </u>
NET INCOME	277,520
Reconciliation of funds	
Total funds brought forward	26,429
	<u> </u>
Total funds carried forward	<u>303,949</u>

Animal Welfare of Luxor

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

7. Creditors: amounts falling due within one year

	31.12.24	31.12.23
	£	£
Other creditors	<u>18,303</u>	<u>3,149</u>

8. Movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	303,949	167,005	470,954
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>303,949</u>	<u>167,005</u>	<u>470,954</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	286,854	(119,849)	167,005
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>286,854</u>	<u>(119,849)</u>	<u>167,005</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	26,429	277,520	303,949
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,429</u>	<u>277,520</u>	<u>303,949</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	337,465	(59,945)	277,520
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>337,465</u>	<u>(59,945)</u>	<u>277,520</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	26,429	444,525	470,954
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,429</u>	<u>444,525</u>	<u>470,954</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	624,319	(179,794)	444,525
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>624,319</u>	<u>(179,794)</u>	<u>444,525</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. Related party disclosures

There were no related party transactions for the year ended 31 December 2024.

Animal Welfare of Luxor

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Income and endowments		
Donations and legacies		
Donations	33,270	35,805
Gift aid	3,584	1,271
Legacies	<u>250,000</u>	<u>300,000</u>
	286,854	337,076
Other trading activities		
Fundraising events	<u>-</u>	<u>389</u>
Total incoming resources	286,854	337,465
Expenditure		
Other trading activities		
Animal Care	19,190	1,314
Transfers to AWOL No 7	<u>89,946</u>	<u>51,736</u>
	109,136	53,050
Support costs		
Management		
Telephone	590	23
Postage and stationery	52	46
Travel Costs	3,891	5,762
Sundries	223	-
IT Software	<u>433</u>	<u>175</u>
	5,189	6,006
Finance		
Bank charges	574	439
Governance costs		
Auditors' remuneration for non audit work	<u>4,950</u>	<u>450</u>
Total resources expended	<u>119,849</u>	<u>59,945</u>
Net income	<u>167,005</u>	<u>277,520</u>

This page does not form part of the statutory financial statements