

REGISTERED COMPANY NUMBER: 03835294 (England and Wales)  
REGISTERED CHARITY NUMBER: 1082679

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2025  
FOR  
ANIMAL CARE IN EGYPT LIMITED

Evans Weir  
The Victoria  
25 St Pancras  
Chichester  
West Sussex  
PO19 7LT

**ANIMAL CARE IN EGYPT LIMITED**

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**FOR THE YEAR ENDED 31ST DECEMBER 2025**

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**ANIMAL CARE IN EGYPT LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal area of benefit is Southern Egypt and the charitable objectives are:

- 1) To relieve the suffering and distress of animals who are sick and in need of care and protection by reason of sickness or maltreatment in particular but not exclusively by the provision of horse and donkey centres in Egypt.
- 2) To educate members of the public especially children on matters concerning animal welfare whilst working closely with the local authorities.

**Significant activities**

The activities of the charity include the provision of extensive veterinary hospitalisation with in-patient and out-patient facilities for both equine and domestic animals which includes 24 hour emergency treatment for all animals. Significant emphasis is based on education for all those that visit the centre.

**ACHIEVEMENTS AND PERFORMANCE**

We are very pleased that this year has brought many tourists back to Luxor. This has positively impacted both our hospital and the local community that relies on it for an income.

With Tui and Easyjet recommencing flights from the UK to Luxor we have benefited from an increased number of visitors to our centre and an increase in local donations. This has also led to a good number of student vet volunteers coming to do a placement with us. This includes students from the University of Liverpool.

Thank you to our amazing supporters Kathy and Tom Stally for their immense kindness in paying for our new store room to be constructed and for the hospital to be re decorated.

We would also like to thank Bernard Duvernay of The Flying Anvil Foundation for kindly running workshops for the local farriers during April and September.

Our thanks also go out to Rosssdales Veterinary Surgeons for their continued support and to the BEVA Trust.

With the grants received we purchased new dental equipment and an ultrasound scanner.

Our Charity shop in Luxor continues to do well and we would like to thank our lovely team of volunteers who so kindly run it for the benefit of Luxor's animals.

**FINANCIAL REVIEW**

The net movement in funds for the year was an increase of £24,633, compared to a decrease of £47,048 for the previous year.

The Trustees regularly monitor and review the level of reserves. The Trustees consider a level of reserves equivalent to a minimum of six months unrestricted expenditure (adopted in accordance with Charity Commission guidelines), to be reasonable given the nature and scale of the charity's activities.

The Trustees have reviewed the major risks to which the charity is exposed and are confident that controls are in place to mitigate those risks.

**ANIMAL CARE IN EGYPT LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Animal Care in Egypt - ACE is a Charity with clear objectives and a high profile within Egypt since opening in July 2000. On a day to day basis the ACE Centre & Hospital continues to be managed by Ms Kim Taylor, who was involved in the initial concept and has managed the centre since it opened. The Trustee board has every confidence in Kim, and consults closely with her in major decisions and directions in which the Charity takes or needs to address. The Trustee's role is to ensure we are working within our financial constraints.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03835294 (England and Wales)

**Registered Charity number**  
1082679

**Registered office**  
10 Stretham Road  
Wicken  
Ely  
Cambridgeshire  
CB7 5XH

**Trustees**

Ms K Taylor General Manager  
Mrs T M Coffey Treasurer  
Mrs T Coffey

**Company Secretary**

**Independent Examiner**

Evans Weir  
The Victoria  
25 St Pancras  
Chichester  
West Sussex  
PO19 7LT

Approved by order of the board of trustees on 20th April 2026 and signed on its behalf by:



Ms K Taylor - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ANIMAL CARE IN EGYPT LIMITED**

**Independent examiner's report to the trustees of Animal Care In Egypt Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

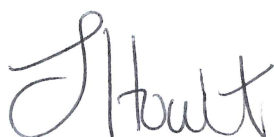
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jennifer Houlton  
The Association of Accounting Technicians

Evans Weir  
The Victoria  
25 St Pancras  
Chichester  
West Sussex  
PO19 7LT

20th April 2026

**ANIMAL CARE IN EGYPT LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		254,733	217,873
Investment income	2	2,125	1,674
Other income		34	75
<b>Total</b>		<u>256,892</u>	<u>219,622</u>
 <b>EXPENDITURE ON</b>			
Raising funds		20,449	13,380
<b>Charitable activities</b>			
Veterinary hospital		211,810	253,290
<b>Total</b>		<u>232,259</u>	<u>266,670</u>
<b>NET INCOME/(EXPENDITURE)</b>		24,633	(47,048)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		415,149	462,197
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>439,782</u></u>	<u><u>415,149</u></u>

The notes form part of these financial statements

**ANIMAL CARE IN EGYPT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST DECEMBER 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	264,239	264,609
<b>CURRENT ASSETS</b>			
Debtors	7	11,829	11,218
Cash at bank		165,605	141,123
		<hr/>	<hr/>
		177,434	152,341
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,891)	(1,801)
<b>NET CURRENT ASSETS</b>		<hr/>	<hr/>
		175,543	150,540
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<hr/>	<hr/>
		439,782	415,149
<b>NET ASSETS</b>		<hr/>	<hr/>
		439,782	415,149
<b>FUNDS</b>			
Unrestricted funds	9	439,782	415,149
<b>TOTAL FUNDS</b>		<hr/>	<hr/>
		439,782	415,149

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ANIMAL CARE IN EGYPT LIMITED**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST DECEMBER 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20th April 2026 and were signed on its behalf by:



K Taylor - Trustee



T M Coffey - Trustee

## ANIMAL CARE IN EGYPT LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	25% on reducing balance
Buildings	2% straight line

A de minimus level of £250 has been set by the Charity for the capitalisation of assets.

##### **Taxation**

The charity is exempt from corporation 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.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Creditors**

Short term creditors are measured at the transaction price.

##### **Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty.

##### **Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

**ANIMAL CARE IN EGYPT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	2,125	1,674

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	8,254	7,433

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**Trustees' expenses**

	2025	2024
	£	£
Trustees' expenses	-	1,200

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	217,873
Investment income	1,674
Other income	75
<b>Total</b>	<u>219,622</u>
<b>EXPENDITURE ON</b>	
Raising funds	13,380
<b>Charitable activities</b>	
Veterinary hospital	<u>253,290</u>
<b>Total</b>	<u>266,670</u>
<b>NET INCOME/(EXPENDITURE)</b>	(47,048)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	462,197
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>415,149</u></u>

**ANIMAL CARE IN EGYPT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st January 2025	308,785	45,031	353,816
Additions	-	7,884	7,884
	<hr/>	<hr/>	<hr/>
At 31st December 2025	308,785	52,915	361,700
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1st January 2025	47,970	41,237	89,207
Charge for year	6,169	2,085	8,254
	<hr/>	<hr/>	<hr/>
At 31st December 2025	54,139	43,322	97,461
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31st December 2025	254,646	9,593	264,239
	<hr/>	<hr/>	<hr/>
At 31st December 2024	260,815	3,794	264,609
	<hr/>	<hr/>	<hr/>

The land in Egypt is not owned by Animal Care in Egypt Limited but held in Trust for their use. A nominal rent for the land is charged in the accounts amounting to £452 (2024 - £553)

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	11,829	11,218
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	1	1
Accrued expenses	1,890	1,800
	<hr/>	<hr/>
	1,891	1,801
	<hr/>	<hr/>

**9. MOVEMENT IN FUNDS**

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	415,149	24,633	439,782
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	415,149	24,633	439,782
	<hr/>	<hr/>	<hr/>

**ANIMAL CARE IN EGYPT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	256,892	(232,259)	24,633
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>256,892</u>	<u>(232,259)</u>	<u>24,633</u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	462,197	(47,048)	415,149
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>462,197</u>	<u>(47,048)</u>	<u>415,149</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	219,622	(266,670)	(47,048)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>219,622</u>	<u>(266,670)</u>	<u>(47,048)</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	462,197	(22,415)	439,782
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>462,197</u>	<u>(22,415)</u>	<u>439,782</u>

**ANIMAL CARE IN EGYPT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**9. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	476,514	(498,929)	(22,415)
<b>TOTAL FUNDS</b>	<u>476,514</u>	<u>(498,929)</u>	<u>(22,415)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2025.

**ANIMAL CARE IN EGYPT LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	233,302	163,165
Gift aid	11,829	11,218
Legacies	9,602	43,490
	<hr/>	<hr/>
	254,733	217,873
<b>Investment income</b>		
Deposit account interest	2,125	1,674
<b>Other income</b>		
Other income	34	75
	<hr/>	<hr/>
<b>Total incoming resources</b>	256,892	219,622
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	12,000	7,000
Advertising and publicity	6,505	6,380
	<hr/>	<hr/>
	18,505	13,380
<b>Charitable activities</b>		
Trustees' expenses	-	1,200
Veterinary assistants	39,747	38,559
Rent	452	533
Insurance	2,051	2,660
Light, heat and water	1,293	665
Telephone	193	171
Postage and stationery	197	222
Sundries	1,056	1,517
Medical consumables	123,972	128,054
Medical equipment	33	365
Animal feed	20,176	55,206
Motor and travel	3,290	4,028
Repairs and maintenance	150	1,396
Cleaning	3,033	2,317
Improvements to property	6,169	6,169
Plant and machinery	2,085	1,264
	<hr/>	<hr/>
	203,897	244,326
<b>Support costs</b>		
<b>Management</b>		
Computer expenses	7,253	6,684

This page does not form part of the statutory financial statements

**ANIMAL CARE IN EGYPT LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025	2024
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	570	480
<b>Governance costs</b>		
Accountancy and legal fees	2,034	1,800
Total resources expended	<u>232,259</u>	<u>266,670</u>
Net income/(expenditure)	<u><u>24,633</u></u>	<u><u>(47,048)</u></u>

This page does not form part of the statutory financial statements

