SWAN LIFELINE

England & Wales · Charity number 1156995

Details

Status	Registered
Legal form	CIO
Registered	2014-05-09
Register	View on the Charity Commission register

Contact

Address	Cuckoo Weir Island Meadow Lane Eton Windsor Berkshire SL4 6SS
Phone	01753859397
Email	chairman@swanlifeline.uk
Website	https://swanlifeline.uk

Activities

Objects: 1. TO RESCUE, PROVIDE SHELTER AND TREATMENT FOR AND OTHERWISE RELIEVE SICK, NEGLECTED AND INJURED SWANS OR ANY OTHER SPECIES OF BIRD THE TRUSTEES CONSIDER TO BE IN NEED OF ATTENTION;2. TO ADVANCE THE EDUCATION OF THE PUBLIC ABOUT THE INCIDENCE AND EFFECT OF POLLUTION AND POLLUTANTS ON SWANS AND OTHER WATERFOWL OF THE RIVERS AND WATERWAYS OF THE UNITED KINGDOM.

Activities: Rescue and treatment of sick and injured swans. Release back to the wild wherever possible.Education of the public as to pollutants and problems with litter. Training emergency services in swan handling.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Bracknell Forest
- Buckinghamshire
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£33,575	£104,796	-	-
2023-11-30	£42,406	£99,672	-	-
2022-11-30	£102,176	£109,333	-	-
2021-11-30	£50,835	£87,454	-	-
2020-11-30	£50,835	£89,026	-	-

Trustees

Name	Role	Appointed
Gemma Rhiahnon Nelson		2026-01-29
Julian Paul Nichols		2026-01-19
Tania Dawson		2025-09-14

SWAN LIFELINE

England & Wales - Charity number 1156995

Accounts

SWAN LIFELINE

CHARITABLE INCORPORATED ORGANISATION NO. 1156995

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR

ENDED 30 NOVEMBER 2024

SWAN LIFELINE CIO

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Year ended 30 November 2024

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SWAN LIFELINE CIO

Report of the Trustees
Year ended 30 November 2024

The trustees present their report with the financial statements of the charity for the year ended 30 November 2024. 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 Activities for the Public benefit

As the premier wildlife charity in the area, we offer a service to the public in promptly handling sick and injured birds. We do, if necessary, accept other large waterfowl and orphaned ducklings for care each year. Like swans we rescue and provide treatment to these birds and return them to the wild as soon as possible. Sheltered homes are sought for birds whose injuries make it impossible for them to cope in their natural habitat. We work closely with The Swan Sanctuary on rehoming these birds.

We provide a professionally managed treatment centre to continue in perpetuity, not dependent upon any one person or group for its survival. We educate the public and schools about the incidence and effects of pollution and human activities on swans and other wildfowl on the UK's rivers and waterways and offer training in swan rescue and handling to the emergency services. We continue to expand our educational and work experience activities, especially for those with learning difficulties. In 2023 we achieved SCVS awards for 'Supporting the Environment for Children and Young People' and 'Volunteer of the Year'.

Many swans are injured by catapult attacks and encounters with fishing lines. In our educational programmes, we emphasise how human-caused injuries to swans can be avoided or eliminated. Although we are not open to the general public we hosted over 100 cubs, brownies, girl guides and scouts for educational visits at our site in the spring.

Swan Lifeline is located on Cuckoo Weir Island on land leased from Eton College at a peppercorn rent. The site includes a hospital/treatment unit including an intensive care area, covered pens and ponds, and sheds for storage. The dedicated treatment room has veterinary-standard surgery facilities. Veterinary support is provided by a local Windsor veterinary practice at its surgery.

Avian Flu continues to be a threat particularly between November to March. We built an isolation unit with grant funds provided by the Olsen Trust and the Englefield Trust so that operations can continue during Avian Flu season.

Alain Roux, celebrated Chef Patron of the Waterside Inn remains our Patron.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

Swan Lifeline, Charitable Incorporated Organisation, was formed as Registered Charity 299254 in 1986. Swan Lifeline was registered with the Charity Commission for England and Wales in May 1986. The transfer to a CIO was finalised at the end of the 2014 financial year. It is governed by a constitution. Swan Lifeline is authorised by Natural England to rescue, treat, and release sick and injured swans back into the wild.

SWAN LIFELINE CIO

Report of the Trustees
Year ended 30 November 2024

Structure and management
The charity is governed by a Board of Trustees who can bring particular skills or expertise to the management of the charity.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity. A list of trustees at the date of signing is detailed below.

We lost four trustees due to their lack of time to devote to the charity because of personal time and work commitments. All trustees have hands-on involvement with the business of running the charity and treatment centre and are offered training in swan handling and rescues. We are actively recruiting new trustees, but this is becoming increasingly difficult due to a shortage of qualified individuals willing to serve in a voluntary capacity.

Trustee meetings are held on a periodic basis to review all areas of the charity's activities.

FINANCIAL MATTERS
The trustees are aware of the financial challenges involved in running a small wildlife charity. Many charities, particularly those engaged in work with wildlife, are struggling to raise funds. We have historically relied on legacies to fund the cost of daily operations and understand that this is not a predictable source of funds. As a result, the trustees are focused on seeking other fundraising sources, particularly corporate sponsorships, as well as expanding our outreach into the community to increase donations from individuals and small businesses. We are also engaged in ways to reduce our operating costs.

STAFF AND VOLUNTEERS
Day-to-day management of the site, open 365 days a year, is provided by two full time and one part-time members of staff, whose salaries constitute our primary operating cost. In addition, we have a group of 30 committed volunteers who give up more than 300 hours of service per month.

We now have a volunteer Executive Director who works on site 2 days a week.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1156995

Trustees
Dominic Smulders (Chair)
Cindy Smulders
Gillian Moulden (appointed 11 September 2025)
Tania Dawson (appointed 14 September 2025)

Principle address
Cuckoo Weir Island
Meadow Lane
Eton
Berkshire
SL4 6SS

SWAN LIFELINE CIO

Independent Examiner's Report to the Trustees of Swan Lifeline CIO
Year ended 30 November 2024

Independent examiner's report to the trustees of Swan Lifeline CIO

I report to the charity trustees on my examination of the accounts of Swan Lifeline CIO (the Trust) for *the year ended 30 November 2024.*

Responsibilities and basis of report

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

The accounts do not require an audit in accordance with Part 16 of the Companies Act 2006. Consequently, I express no opinion and my report is limited to those specific matters set out in the independent examiner's statement.

Material matter of concern

I have completed my examination. I have highlighted a matter of concern in my report because of the uncertainty relating to future cashflow and reserves in the twelve-month period from when the financial statements are authorised for issue that could impact continuing activities at the current level. I understand that the trustees recognise that there are ongoing financial challenges and are actively taking steps to ensure that the charity remains in a sustainable position for the foreseeable future.

In preparing the financial statements, the trustees are responsible for the charitable company's ability to continue as a going concern. The trustees' have applied the use of the going concern basis of accounting in the preparation of the financial statements.

Independent examiner's statement

I have completed my examination. Other than noted under 'Material matter of concern', I confirm that no other material 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 Trust as required by section 130 of the 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 confirm that there are 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.

Amanda Bond ACA
35 The Crescent
Maidenhead
Berkshire
SL6 AG

Date: 26.9.25

SWAN LIFELINE CIO

Statement of Financial Activities
for the Year ended 30 November 2024

	Notes	2024	2023
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	27,324	36,789
Other trading activities		5,390	4,567
Investment income		861	1,050
Total income		33,575	42,406
EXPENDITURE ON			
Raising funds		3,347	474
Charitable activities		98,320	95,198
Other – management and admin		3,129	4,000
Total expenditure		104,796	99,672
Net (loss)/gain on investments		3,560	1,334
NET (EXPENDITURE) AND NET MOVEMENT IN FUNDS		(67,661)	(55,932)
RECONCILIATION OF FUNDS			
Total funds brought forward		136,225	192,157
TOTAL FUNDS CARRIED FORWARD		68,564	136,225

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
All funds are unrestricted.

SWAN LIFELINE CIO

Balance sheet
as at 30 November 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		23,242		34,119
Investments	3		-		69,571
Total fixed assets			23,242		103,690
CURRENT ASSETS					
Stock		704		623	
Debtors and prepayments		4,012		4,643	
Cash at bank		51,228		31,815	
		55,944		37,081	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	4	(10,622)		(4,546)	
NET CURRENT ASSETS			45,322		32,535
NET ASSETS			68,564		136,225
FUNDS					
Unrestricted funds	6		68,564		136,225
TOTAL FUNDS			68,564		136,225

These financial statements were approved by the Board of Trustees and authorised for issue on September 2025, and are signed on its behalf by:

D. Smulders

C. Smulders

SWAN LIFELINE CIO

Notes to the Financial Statements
for the Year ended 30 November 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 as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

These financial statements have been prepared on a going concern basis. Although the charity has made losses during the year it continues to have positive reserves and the trustees are confident that it will continue to generate sufficient cash to meet its obligations as and when they fall due. The Trustees confirm that there are no material uncertainties about the charity's ability to continue its activities for the foreseeable future.

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.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income.

Donations are recorded upon receipt.

Grants
Grants received are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit 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 activates on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES *(continued)*

Tangible fixed assets
Fixed assets are depreciated over their estimated useful lives. Equal amounts of depreciation are charged to each period in the life of the asset. The lives involved are as follows:

Equipment	6 years
Leasehold land and buildings	Over the duration of the lease
Motor Vehicles	25% reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting
All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Financial instruments
Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs,

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SWAN LIFELINE CIO

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2024

2. TANGIBLE FIXED ASSETS

	Leasehold land & building	Equipment	Motor vehicle	Total
	£	£	£	£
COST				
As at 1 Dec 2023	91,574	23,979	16,562	132,115
As at 30 Nov 2024	91,574	23,979	16,562	132,115
DEPRECIATION				
As at 1 Dec 2023	65,696	21,734	10,566	97,996
Charge	8,440	938	1,499	10,877
As at 30 Nov 2024	74,136	22,672	12,065	108,873
NET BOOK VALUE				
At 30 Nov 2024	17,438	1,307	4,497	23,242
At 30 Nov 2023	25,878	2,245	5,996	34,119

SWAN LIFELINE CIO

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2024

3. INVESTMENTS

	2024 £	2023 £
Market value brought forward	69,571	68,237
Gain in the year	3,560	1,334
Disposal at carrying value	(73,131)	-
Market value carried forward	-	69,571
Investments at market value comprised:		
Investment funds	-	68,940
Cash as part of investment portfolio	-	631
Value as at 30 November	-	69,571
Historical cost at 30 November	-	62,886

On 19 June 2024, the charity realised it's investment.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	3,339	3,596
Taxation and social security	405	717
Other creditors	6,000	-
Accrued expenses	878	233
	10,622	4,546

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 (2023: £nil).

Trustees' expenses

There were no trustee's expenses paid for the year ended 30 November 2024 (2023: £nil).

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2024

6. FUNDS

	At 1 Dec 2023	Net movement in funds	At 30 Nov 2024
	£	£	£
Unrestricted funds			
General funds	136,225	(67,661)	68,564
TOTAL FUNDS	136,225	(67,661)	68,564

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

	Incoming resources	Resources expended	Investment gain/(loss)	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	33,575	(104,796)	3,560	(67,661)
TOTAL FUNDS	33,575	(104,796)	3,560	(67,661)

General funds are available to be spent in accordance with the charitable objectives of the Charity, as the trustees see fit.

7. RELATED PARTIES

There were no related party transactions for the year ended 30 November 2024, (2023: £nil).

Accounts

SWAN LIFELINE

CHARITABLE INCORPORATED ORGANISATION NO. 1156995

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR

ENDED 30 NOVEMBER 2023

SWAN LIFELINE CIO

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SWAN LIFELINE CIO

Report of the Trustees
Year ended 30 November 2023

TRUSTEES REPORT FOR THE YEAR ENDED 30 NOVEMBER 2023

Swan Lifeline, Charitable Incorporated Organisation, was formed as Registered Charity 299254 in 1986. Swan Lifeline was registered with the Charity Commission for England and Wales in May 1986. The transfer to a CIO was finalised at the end of the 2014 financial year. It is governed by a constitution. Swan Lifeline is authorised by Natural England to rescue, treat, and release back into the wild
sick and injured swans.

As the premier wildlife charity in the area, we offer a service to the public in promptly handling sick and injured birds. We do, if necessary, accept birds other than swans and we do care for several orphaned ducklings each year. We rescue and provide shelter and treatment to the birds, and we return them to the wild as soon as possible. Sheltered homes are sought for birds whose injuries make it impossible for them to cope in their natural habitat. We are in contact with The Edward Grey Institute of Field Ornithology at Oxford and the British Trust for Ornithology, to whom we supply records of birds ringed by the treatment centre.

We aim to provide a professionally managed treatment centre to continue in perpetuity, not dependent upon any one person or group for its survival. We educate the public and schools about the incidence and effects of pollution and human activities on swans and other wildfowl on the UK's rivers and waterways and offer training in swan rescue and handling to the emergency services. We continue to expand our educational and work experience activities, especially for those with learning difficulties.

We won Volunteer of the Year Award at the One Slough Awards for our work with volunteers who have autism.

Swan Lifeline is located on land on Cuckoo Weir Island, leased from Eton College at a peppercorn rent. The site includes a hospital/treatment unit including an intensive care area, covered pens and ponds, and sheds for storage. The dedicated treatment room has veterinary-standard surgery facilities. Veterinary support is provided by a local Windsor veterinary practice.

Day-to-day management of the facilities is provided by paid part time staff, our main cost. In addition, we have a group of over 20 committed volunteers. Avian flu continued to limit the number of rescues we could attend, volunteers and educational visits on site, and we were unable to accommodate work parties during November 2022 to March 2023, the main season for Avian Flu.

Fundraising remained curtailed this year, we produced a calendar for the first time to raise funds to cover our outdoor pens and protect the birds in our care from Avian Flu. We received one legacy.

The new website, launched in November 2021 – https://swanlifeline.uk –and a trustee expert in IT meant that we were able to reach more people so that they knew how and when to report an injured swan. We began using What 3 Words to help locate rescues.

Alain Roux, celebrated Chef Patron of the Waterside Inn became the charities new Patron.

We welcomed 1 new trustee in 2022/23. All trustees have hands-on involvement with the business of running the charity and treatment centre and are offered training in swan handling and rescues. We were actively recruiting new Trustees.

Management Committee / Trustees as at 30-Nov-2023

Principle address
Cuckoo Weir Island
Meadow Lane
Eton
Berkshire
SL4 6SS

SWAN LIFELINE CIO

Independent Examiner's Report to the Trustees of Swan Lifeline CIO
Year ended 30 November 2023

Independent examiner's report to the trustees of Swan Lifeline CIO
I report to the charity trustees on my examination of the accounts of Swan Lifeline CIO (the Trust) for the year ended 30 November 2023

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

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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the 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 account to be reached.

T. Casillas
27 St. Lawrence Drive
Pinner
HA5 2RL

August 2024

SWAN LIFELINE CIO
Statement of Financial Activities
for the Year ended 30 November 2023

	Notes	2023	2022
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	36,789	97,877
Other trading activities		4,567	4,137
Investment income		1,050	162
Total income		42,406	102,176
EXPENDITURE ON			
Raising funds		474	2,117
Charitable activities		95,198	102,716
Other – management and admin		4,000	4,500
Total expenditure		99,672	109,333
Net gain/ (loss) on investments		1,334	(3,025)
NET (EXPENDITURE) AND NET MOVEMENT IN FUNDS		(55,932)	(10,182)
RECONCILIATION OF FUNDS			
Total funds brought forward		192,157	202,339
TOTAL FUNDS CARRIED FORWARD		136,225	192,157

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
All funds are unrestricted.

SWAN LIFELINE CIO
Balance sheet
as at 30 November 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	2		34,119		45,887
Investments	3		69,571		68,237
Total fixed assets			103,690		114,124
CURRENT ASSETS					
Stock		623		1,226	
Debtors and prepayments		4,643		5,166	
Cash at bank		31,815		78,676	
		37,081		85,068	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	4	(4,546)		(7,035)	
NET CURRENT ASSETS			32,535		78,033
NET ASSETS			136,225		192,157
FUNDS					
Unrestricted funds	6		136,225		192,157
TOTAL FUNDS			136,225		192,157

These financial statements were approved by the Board of Trustees and authorised for issue on August 21st, 2024, and are signed on its behalf by:

D. Smulders (Chair of Trustees)

SWAN LIFELINE CIO
Notes to the Financial Statements
for the Year ended 30 November 2023

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 as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

These financial statements have been prepared on a going concern basis. Although the charity has made losses during the year it continues to have positive reserves and the trustees are confident that it will continue to generate sufficient cash to meet its obligations as and when they fall due. The Trustees confirm that there are no material uncertainties about the charity's ability to continue its activities for the foreseeable future.

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.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income.

Donations are recorded upon receipt.

Grants
Grants received are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit 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 activates on a basis consistent with the use of resources.

Notes to the Financial Statements *(continued)*
for the Year ended 30 November 2023

1. ACCOUNTING POLICIES *(continued)*

Tangible fixed assets
Fixed assets are depreciated over their estimated useful lives. Equal amounts of depreciation are charged to each period in the life of the asset. The lives involved are as follows:

Equipment	6 years
Leasehold land and buildings	Over the duration of the lease
Motor Vehicles	4 years

A change in accounting estimate was made in relation to Equipment during the year from 8 years to 6 years.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting
All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Financial instruments
Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs,

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

2. TANGIBLE FIXED ASSETS

	Leasehold land & building	Equipment	Motor vehicle	Total
	£	£	£	£
COST				
As at 1 Dec 2022	91,574	28,979	16,562	132,615
Additions	-	-	-	-
Disposals	-	(5,000)	-	(5,000)
As at 30 Nov 2023	91,574	23,979	16,562	132,115
DEPRECIATION				
As at 1 Dec 2022	48,816	25,404	8,568	91,228
Charge	8,440	1,330	1,998	11,768
Depreciation on disposal	-	(5,000)	-	(5,000)
As at 30 Nov 2023	57,256	21,734	10,566	102,996
NET BOOK VALUE				
At 30 Nov 2022	34,318	3,575	7,994	45,887
At 30 Nov 2023	25,878	2,245	5,996	29,119

A change in accounting estimate was made in relation to Equipment during the year from 8 years to 6 years.

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2023

3. INVESTMENTS

	2023 £	2022 £
Market value brought forward 1.12.2022	68,237	71,262
(Loss)/gain in the year	1,334	(3,025)
Market value carried forward 30.11.2023	69,571	68,237
Investments at market value comprised:		
Investment funds	68,940	67,088
Cash as part of investment portfolio	631	1,149
Value as at 30 November 2023	69,571	68,237
Historical cost at 30 November 2023	62,886	60,000

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,596	5,808
Taxation and social security	717	652
Accrued expenses	233	575
	4,546	7,035

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 (2022: £nil).

Trustees' expenses

There were no trustee's expenses paid for the year ended 30 November 2023 (2022: £nil).

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2023

6. FUNDS

	At 1 Dec 2022	Net movement in funds	At 30 Nov 2023
	£	£	£
Unrestricted funds			
General funds	192,157	(55,932)	136,225
TOTAL FUNDS	192,157	(55,932)	136,225

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

	Incoming resources	Resources expended	Investment gain/(loss)	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	42,406	(99,672)	1,334	(55,932)
TOTAL FUNDS	42,406	(99,672)	1,334	(55,932)

General funds are available to be spent in accordance with the charitable objectives of the Charity, as the trustees see fit.

7. RELATED PARTIES

There were no related party transactions for the year ended 30 November 2023, (2022: £nil).

SWAN LIFELINE

England & Wales - Charity number 1156995

Accounts

SWAN LIFELINE

CHARITABLE INCORPORATED ORGANISATION NO. 1156995

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR

ENDED 30 NOVEMBER 2022

SWAN LIFELINE CIO

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SWAN LIFELINE CIO

Report of the Trustees
Year ended 30 November 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. 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 Activities for the Public benefit

As the premier wildlife charity in the area, we offer a service to the public in promptly handling sick and injured birds. We do, if necessary, accept birds other than swans and we do care for several orphaned ducklings each year. We rescue and provide shelter and treatment to the birds, and we return them to the wild as soon as possible. Sheltered homes are sought for birds whose injuries make it impossible for them to cope in their natural habitat. We are in contact with The Edward Grey Institute of Field Ornithology at Oxford and the British Trust for Ornithology, to whom we supply records of birds ringed by the treatment centre.

Statistics - 1-Dec-2021 to 30-Nov-2022:

Call Outs	57
Rescues	45
Rescue/Releases	31
Admissions	42
Releases	17
Euthanised	35

The start of 2022 saw Swan Lifeline affected by Avian Influenza. After 4 birds died, the remaining 28 were euthanised by DEFRA. The site was closed for 109 days until 20 April 2022 while the site was deep cleaned according to DEFRA protocols.

We aim to provide a professionally managed treatment centre to continue in perpetuity, not dependent upon any one person or group for its survival. We educate the public and schools about the incidence and effects of pollution and human activities on swans and other wildfowl on the UK's rivers and waterways and offer training in swan rescue and handling to the emergency services. We continue to expand our educational and work experience activities, especially for those with learning difficulties, and are actively in discussions with the Berkshire College of Agriculture to welcome students with educational needs.

Swan Lifeline is located on land on Cuckoo Weir Island, leased from Eton College at a peppercorn rent. The site includes staff accommodation, a hospital/treatment unit including an intensive care area, covered pens and ponds, and sheds for storage. The dedicated treatment room has veterinary-standard surgery facilities. Veterinary support is provided by a local Windsor veterinary practice. We have a conference building with an education area and meeting room.

Our work is possible only through donations, legacies and support from the general public, our sponsors, trustees and volunteers. Fundraising was improved with sales of calendars and other goods. We are expecting 1 legacy to be finalised in the coming months.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

Swan Lifeline, Charitable Incorporated Organisation was founded in 1986. Swan Lifeline was registered with the Charity Commission for England and Wales in 1988 and changed to a Charitable Incorporated Organisation in 2014. It is governed by a constitution. Swan Lifeline is authorised by Natural England to rescue, treat and rehabilitate sick and injured swans.

SWAN LIFELINE CIO

Report of the Trustees
Year ended 30 November 2022

Structure and management

The charity is governed by a Board of Trustees who can bring particular skills or expertise to the management of the charity.

We welcomed 2 new trustees in 2021/2022. Dominic Smulders was confirmed as the continuing Chair at the AGM on 03 October 2022.

Trustee meetings are held on a periodic basis to review all areas of the charity's activities. All trustees have hands-on involvement with the business of running the charity and treatment centre and are offered training in swan handling and rescues.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity. A list of trustees during the period is detailed below.

STAFF AND VOLUNTEERS

Day-to-day management of the facilities is provided by paid staff. In addition, we have a group of committed volunteers. The Covid pandemic continued to limit the number of volunteers on site until all restrictions were lifted in March 2022, and we were unable to accommodate work parties during this period. We did, however, continue to offer some students work experience. Some Swan Lifeline volunteers continue to act as rescuers throughout the Thames Valley.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1156995

Trustees
Dominic Smulders (Chair)
Hayley Lloyd
Cindy Smulders
Nicola Molnar MBE
Roope D'Almeida (appointed 31 January 2022)
Natasha Zarach (appointed 10 February 2022)

Principle address
Cuckoo Weir Island
Meadow Lane
Eton
Berkshire
SL4 6SS

SWAN LIFELINE CIO

Independent Examiner's Report to the Trustees of Swan Lifeline CIO
Year ended 30 November 2022

Independent examiner's report to the trustees of Swan Lifeline CIO
I report to the charity trustees on my examination of the accounts of Swan Lifeline CIO (the Trust) for the year ended 30 November 2022

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

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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the 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 account to be reached.

Amanda Bond ACA
35 The Crescent
Maidenhead
Berkshire
SL6 AG

Date: 6-9-23

SWAN LIFELINE CIO

Statement of Financial Activities
for the Year ended 30 November 2022

	Notes	2022	2021
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	97,877	67,413
Other trading activities		4,137	720
Investment income		162	162
Total income		102,176	68,295
EXPENDITURE ON			
Raising funds		2,117	6,486
Charitable activities		102,716	106,373
Other – management and admin		4,500	3,800
Total expenditure		109,333	116,659
Net (loss)/gain on investments		(3,025)	4,334
NET (EXPENDITURE) AND NET MOVEMENT IN FUNDS		(10,182)	(44,030)
RECONCILIATION OF FUNDS			
Total funds brought forward		202,339	246,369
TOTAL FUNDS CARRIED FORWARD		192,157	202,339

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
All funds are unrestricted.

SWAN LIFELINE CIO

Balance sheet
as at 30 November 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	2		45,887		53,732
Investments	3		68,237		71,262
Total fixed assets			114,124		124,994
CURRENT ASSETS					
Stock		1,226		1,000	
Debtors and prepayments		5,166		6,218	
Cash at bank		78,676		78,555	
		85,068		85,773	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	4	(7,035)		(8,428)	
NET CURRENT ASSETS			78,033		77,345
NET ASSETS			192,157		202,339
FUNDS					
Unrestricted funds	6		192,157		202,339
TOTAL FUNDS			192,157		202,339

These financial statements were approved by the Board of Trustees and authorised for issue on 06-09-23 2023, and are signed on its behalf by:

D. Smulders

N. Molnar

SWAN LIFELINE CIO

Notes to the Financial Statements
for the Year ended 30 November 2022

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 as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

These financial statements have been prepared on a going concern basis. Although the charity has made losses during the year it continues to have positive reserves and the trustees are confident that it will continue to generate sufficient cash to meet its obligations as and when they fall due. The Trustees confirm that there are no material uncertainties about the charity's ability to continue its activities for the foreseeable future.

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.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income.

Donations are recorded upon receipt.

Grants
Grants received are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit 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 activates on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES *(continued)*

Tangible fixed assets
Fixed assets are depreciated over their estimated useful lives. Equal amounts of depreciation are charged to each period in the life of the asset. The lives involved are as follows:

Equipment	6 years
Leasehold land and buildings	Over the duration of the lease
Motor Vehicles	4 years

A change in accounting estimate was made in relation to Equipment during the year from 8 years to 6 years.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting
All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Financial instruments
Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs,

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SWAN LIFELINE CIO

Notes to the Financial Statements *(continued)*
for the Year ended 30 November 2022

2. TANGIBLE FIXED ASSETS

	Leasehold land & building	Equipment	Motor vehicle	Total
	£	£	£	£
COST				
As at 1 Dec 2021	91,574	28,330	12,711	132,615
Additions	-	649	9,750	10,399
Disposals	-	-	(5,899)	(5,899)
As at 30 Nov 2022	91,574	28,979	16,562	137,115
DEPRECIATION				
As at 1 Dec 2021	48,816	19,665	10,402	78,883
Charge	8,440	5,739	2,665	16,844
Depreciation on disposal	-	-	(4,499)	(4,499)
As at 30 Nov 2022	57,256	25,404	8,568	91,228
NET BOOK VALUE				
At 30 Nov 2022	34,318	3,575	7,994	45,887
At 30 Nov 2021	42,758	8,665	2,309	53,732

A change in accounting estimate was made in relation to Equipment during the year from 8 years to 6 years.

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2022

3. INVESTMENTS

	2022 £	2021 £
Market value brought forward	71,262	66,928
(Loss)/gain in the year	(3,025)	4,334
Market value carried forward	68,237	71,262
Investments at market value comprised:		
Investment funds	67,088	69,697
Cash as part of investment portfolio	1,149	1,565
Value as at 30 November	68,237	71,262
Historical cost at 30 November	60,000	60,000

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	5,808	6,690
Taxation and social security	652	786
Accrued expenses	575	952
	7,035	8,428

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 (2021: £nil).

Trustees' expenses

There were no trustee's expenses paid for the year ended 30 November 2022 (2021: £nil).

Notes to the Financial Statements *(continued)* for the Year ended 30 November 2022

6. FUNDS

	At 1 Dec 2021	Net movement in funds	At 30 Nov 2022
	£	£	£
Unrestricted funds			
General funds	202,339	(10,182)	192,157
TOTAL FUNDS	202,339	(10,182)	192,157

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

	Incoming resources	Resources expended	Investment gain/(loss)	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	102,176	(109,333)	(3,025)	(10,182)
TOTAL FUNDS	102,176	(109,333)	(3,025)	(10,182)

General funds are available to be spent in accordance with the charitable objectives of the Charity, as the trustees see fit.

7. RELATED PARTIES

There were no related party transactions for the year ended 30 November 2022, (2021: £nil).

SWAN LIFELINE

England & Wales - Charity number 1156995

Accounts

SWAN LIFELINE

CHARITABLE INCORPORATED ORGANISATION NO. 1156995

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR

ENDED 30 NOVEMBER 2021

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Report of the Trustees
Year ended 30 November 2021

The trustees present their report with the financial statements of the charity for the year ended 30 November 2021. 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 Activities for the Public benefit

As the premier wildlife charity in the area, we offer a service to the public in promptly handling sick and injured birds. We do, if necessary, accept birds other than swans and we do care for several orphaned ducklings each year. We rescue and provide shelter and treatment to the birds, and we return them to the wild as soon as possible. Sheltered homes are sought for birds whose injuries make it impossible for them to cope in their natural habitat. We are in contact with The Edward Grey Institute of Field Ornithology at Oxford and the British Trust for Ornithology, to whom we supply records of birds ringed by the treatment centre.

Statistics - 1-Dec-2020 to 30-Nov-2021:

Call Outs	321
Rescues	184
Rescue/Releases	49
Admissions	121
Releases	90
Euthanised	0

We aim to provide a professionally managed treatment centre to continue in perpetuity, not dependent upon any one person or group for its survival. We educate the public and schools about the incidence and effects of pollution and human activities on swans and other wildfowl on the UK's rivers and waterways and offer training in swan rescue and handling to the emergency services. We continue to expand our educational and work experience activities, especially for those with learning difficulties, and are actively in discussions with the Berkshire College of Agriculture to welcome students with educational needs.

Swan Lifeline is located on land on Cuckoo Weir Island, leased from Eton College at a peppercorn rent. The site includes staff accommodation, a hospital/treatment unit including an intensive care area, covered pens and ponds, and sheds for storage. The dedicated treatment room has veterinary-standard surgery facilities. Veterinary support is provided by a local Windsor veterinary practice. We have a conference building with an education area and meeting room.

Our work is possible only through donations, legacies and support from the general public, our sponsors, trustees and volunteers. Fundraising remained curtailed this year although there was limited activity with our online shop. We are expecting 2 legacies to be finalised in the coming months.

A new website was launched in November 2021 – https://swanlifeline.uk – which followed on from rebranding the charity with a new logo.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Swan Lifeline, Charitable Incorporated Organisation was founded in 1986. Swan Lifeline was registered with the Charity Commission for England and Wales in 1988 and changed to a Charitable Incorporated Organisation in 2014. It is governed by a constitution. Swan Lifeline is authorised by Natural England to rescue, treat and rehabilitate sick and injured swans.

Report of the Trustees
Year ended 30 November 2021

Structure and management
The charity is governed by a Board of Trustees who can bring particular skills or expertise to the management of the charity.

We welcomed 3 new trustees in 2020/2021 and after 30 years of service, Elizabeth Kay Webb stepped down as Chair in August 2021; Dominic Smulders was voted as the new Chair in August 2021. As of 30 November 2021, we were actively recruiting new Trustees.

Trustee meetings are held on a periodic basis to review all areas of the charity's activities. All trustees have hands-on involvement with the business of running the charity and treatment centre and are offered training in swan handling and rescues.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity. A list of trustees during the period is detailed below.

STAFF AND VOLUNTEERS
Day-to-day management of the facilities is provided by paid staff. In addition, we have a group of committed volunteers. The Covid pandemic continued to limit the number of volunteers on site, and we were unable to accommodate work parties during this period: We have, however, continued to offer some students work experience. Some Swan Lifeline volunteers act as rescuers throughout the Thames Valley.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1156995

Trustees
Dominic Smulders (Chair) (appointed 13 January 2021)
Hayley Lloyd
Cindy Smulders (appointed 13 January 2021)
Nicola Molnar MBE (appointed 4 October 2021)
Elizabeth Kay Webb (resigned 31st August 2021)

Principle address
Cuckoo Weir Island
Meadow Lane
Eton
Berkshire
SL4 6SS

Independent Examiner's Report to the Trustees of Swan Lifeline CIO
Year ended 30 November 2021

Independent examiner's report to the trustees of Swan Lifeline CIO
I report to the charity trustees on my examination of the accounts of Swan Lifeline CIO (the Trust) for the year ended 30 November 2021.

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

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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the 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 account to be reached.

Amanda Bond ACA
35 The Crescent
Maidenhead
Berkshire
SL6 AG

30th August 2022

Statement of Financial Activities
for the Year ended 30 November 2021

	Notes	2021	Restated 2020
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	**1**	67,413	50,038
Other trading activities		720	380
Investment income		162	417
Total income		68,295	50,835
EXPENDITURE ON			
Raising funds		6,486	6,210
Charitable activities		106,373	92,186
Other – management and admin		3,800	3,518
Total expenditure		116,659	101,914
Net gain on investments		4,334	2,135
NET (EXPENDITURE) AND NET MOVEMENT IN FUNDS		(44,030)	(48,944)
RECONCILIATION OF FUNDS			
Total funds brought forward (2019: restated)		246,369	295,313
TOTAL FUNDS CARRIED FORWARD		202,339	246,369

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
All funds are unrestricted.

Balance sheet
as at 30 November 2021

	Notes	2021 £	2021 £	Restated 2020 £	Restated 2020 £
FIXED ASSETS					
Tangible assets	2		53,732		65,524
Investments	3		71,262		66,928
Total fixed assets			124,994		132,452
CURRENT ASSETS					
Stock		1,000		6,107	
Debtors and prepayments		6,218		-	
Cash at bank		78,555		113,016	
		85,773		119,123	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	4	(8,428)		(5,206)	
NET CURRENT ASSETS			77,345		113,917
NET ASSETS			202,339		246,369
FUNDS					
Unrestricted funds	6		202,339		246,369
TOTAL FUNDS			202,339		246,369

These financial statements were approved by the Board of Trustees and authorised for issue on 30th August 2022, and are signed on its behalf by:

D. Smulders

N. Molnar

Notes to the Financial Statements
for the Year ended 30 November 2021

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 as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

These financial statements have been prepared on a going concern basis. Although the charity has made losses during the year it continues to have positive reserves and the trustees are confident that it will continue to generate sufficient cash to meet its obligations as and when they fall due. The Trustees confirm that there are no material uncertainties about the charity's ability to continue its activities for the foreseeable future.

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.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income.

Donations are recorded upon receipt.

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 benefit 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 activates on a basis consistent with the use of resources.

Tangible fixed assets
Fixed assets are depreciated over their estimated useful lives. Equal amounts of depreciation are charged to each period in the life of the asset. The lives involved are as follows:

Equipment	8 years
Leasehold land and buildings	Over the duration of the lease
Motor Vehicles	4 years

1. ACCOUNTING POLICIES *(continued)*

Investments
Investments are initially recorded at cost, and subsequently measured at fair value at the balance sheet date. The fair value of investments is determined by reference to quoted market prices and valuations determined by independent fund managers.

The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

Fund accounting
All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Financial instruments
Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs,

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Notes to the Financial Statements *(continued)*
for the Year ended 30 November 2021

1. ACCOUNTING POLICIES *(continued)*

Prior Year Adjustments
In 2020 depreciation was not charged in accordance with accounting policies, therefore a Prior Year Adjustment of £12,888 has been made to the accounts.

Investments have been recategorized from Current Assets to Fixed Asset Investments for the current and the previous year. In accordance with FRS 102 Fixed Asset Investments have been measured at fair value, the net gain arising in prior years was £2,135 (2019: £4,793) and has been accounted for in the Statement of Financial Activity.

2. TANGIBLE FIXED ASSETS

	Leasehold land & building	Equipment	Motor vehicle	Total
	£	£	£	£
COST				
Restated as at 1 Dec 2020	91,574	27,371	12,711	131,656
Additions	-	959	-	959
As at 30 Nov 2021	91,574	28,330	12,711	132,615
DEPRECIATION				
Restated as at 1 Dec 2020	40,376	16,124	9,632	66,132
Charge	8,440	3,541	770	12,751
As at 30 Nov 2021	48,816	19,665	10,402	78,883
NET BOOK VALUE				
At 30 Nov 2021	42,758	8,665	2,309	53,732
Restated at 30 Nov 2020	51,198	11,247	3,079	65,524

3. INVESTMENTS

	2021 £	Restated 2020 £
Market value brought forward	66,928	64,793
Gain in the year	4,334	2,135
Market value carried forward	71,262	66,928
Investments at market value comprised:		
Investment funds	69,697	64,924
Cash as part of investment portfolio	1,565	2,004
Value as at 30 November	71,262	66,928
Historical cost at 30 November	60,000	60,000

Investments have been recategorised from Current Assets to Fixed Asset Investments for the current and the previous year.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,690	4,831
Taxation and social security	786	87
Accrued expenses	952	288
	8,428	5,206

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 (2020: £nil).

Trustees' expenses

There were no trustee's expenses paid for the year ended 30 November 2021 (2020: £nil).

6. FUNDS

	Restated at 1 Dec 2019	Net movement in funds	At 30 Nov 2021
	£	£	£
Unrestricted funds			
General funds	246,369	(44,030)	202,339
TOTAL FUNDS	246,369	(44,030)	202,339

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

	Incoming resources	Resources expended	Investment gain/(loss)	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	68,295	(116,659)	4,334	(44,030)
TOTAL FUNDS	68,295	(116,659)	4,334	(44,030)

General funds are available to be spent in accordance with the charitable objectives of the Charity, as the trustees see fit.

7. RELATED PARTIES

There were no related party transactions for the year ended 30 November 2021, (2020: £nil).

SWAN LIFELINE

England & Wales - Charity number 1156995

Accounts

Swan Lifeline
Cuckoo Weir Island
South Meadow Lane
Eton, Berkshire
SL4 6SS

CIO 1156995
Tel: 01735 859397

www.swanlifeline.org.uk

TRUSTEES REPORT FOR THE YEAR ENDED 30 NOVEMBER 2020

Swan Lifeline, Charitable Incorporated Organisation, was formed as Registered Charity 299254 in 1986 by people who had worked with Save Our Swans, a registered charity which first highlighted the needs of swans and pioneered swan rescue and treatment in the Thames Valley. Swan Lifeline was registered with the Charity Commission for England and Wales in May 1986. The transfer to a CIO was finalised at the end of the 2014 financial year. It is governed by a Constitution. Swan Lifeline is authorised by Natural England to rescue, treat and rehabilitate sick and injured swans.

As the premier wildlife charity in the area we offer a service to the public in promptly handling sick and injured birds. We do, if necessary, accept birds other than swans but these are passed on to other organisations as we are not set up to deal with them. Each year many swans are rescued and many treated on site, those admitted to our centre at Cuckoo Weir Island are returned to the wild after treatment whenever possible. Sheltered homes are sought for birds whose injuries make it impossible for them to cope in their natural habitat. Swan Lifeline also continues to promote greater public awareness of the man-made problems facing swans through media contact, talks and attendance at local events. We cooperate with the RSPCA and offer training in swan rescue and handling to them and the emergency services. We have also been at the forefront of a campaign to educate the public into feeding swans and other wildlife food that is appropriate to their species.

Swan Lifeline is located on land on Cuckoo Weir Island, leased from Eton College at a peppercorn rent. The site includes staff accommodation, a hospital/treatment unit including an intensive care area, covered pens and ponds, and sheds for storage. The dedicated treatment room has veterinary-standard surgery facilities. Veterinary support is provided by a local Windsor veterinary practice. We have a storage building with an education/ display area and meeting room.

Day-to-day management of the facilities is provided by paid staff who can if required remain on site. In addition we have a group of committed volunteers, with the Covid pandemic our numbers of volunteers on site have been limited and regrettably we have been unable to accommodate work parties, we have however continued to offer some students work experience. Some Swan Lifeline volunteers throughout the Thames Valley act as rescuers. Fund raising has been totally curtailed during the pandemic although there has been limited activity with our on line shop. We also have contact with The Edward Grey Institute of Field Ornithology at Oxford and the British Trust for Ornithology, to whom we supply records of birds ringed by the treatment centre. All trustees also have hands-on involvement with the business of running the charity and/or the treatment centre and swan rescue.

Created 25 August 2021
Report Date 30 November 2020

SWAN LIFELINE
Balance Sheet
(All values reported in GBP)

Fixed Assets

0011	Leasehold Property	28,078.00
0012	Leasehold Improvements	31,559.61
0030	Office Equipment	27,371.45
0031	Accumulated Depreciation	(12,702.09)
	Net Book Value	14,669.36
0050	Motor Vehicles	12,711.00
0051	Accumulated Depreciation	(8,606.00)
	Net Book Value	4,105.00
	Total Fixed Assets	**78,411.97**

Current Assets

1001	Stock	6,106.91
1104	Rathbones	60,000.00
1200	Current Account	1,536.05
1211	CAF Gold	46,891.57
1214	HSBC A	907.84
1215	HSBC B	822.31
1216	Virgin Money	62,858.40
	Total Current Assets	**179,123.08**

Current Liabilities

2100	Creditors Control Account	(4,831.05)
2109	Accruals	(287.60)
2210	P.A.Y.E.	(88.04)
	Total Current Liabilities	**(5,206.69)**

NET Current Assets	**173,916.39**
Total Assets less Current Liabilities	**252,328.36**

Long Term Liabilities

Total Long Term Liabilities	**0.00**
NET Assets	**252,328.36**

Capital and Reserves

	P&L Account	(38,190.55)
3101	Retained Profit & Undistributed Reserves	290,518.91
	Total Capital and Reserves	**252,328.36**

Created	25 August 2021
From Date	1 December 2019
To Date	30 November 2020

SWAN LIFELINE
Profit & Loss Statement
(All values reported in GBP)

Turnover

4010	Goods		300.00
4011	Boxes		58.10
4012	Gift Aid		(2.50)
4013	Events		80.00
4015	Shipping/postage		33.52
4016	George Michael Legacy		73.99
4017	Vintners' Company		5,000.00
4018	The Dyers		4,000.00
4022	Facebook		570.95
4023	Amazon		5.00
4100	Donations received		13,223.04
4200	Interest received		416.98
4900	Grants		500.00
4906	Legacies		26,576.18
		Total Turnover	**50,835.26**

Less Cost of Sales

5000	General Purchases		(280.48)
5016	Security		(1,259.08)
5018	Wraps/Poles etc		(11.64)
		Total Cost of Sales	**(1,551.20)**
		Gross Profit	**49,284.06**

Less Expenses

6201	Advertising	(34.00)
6301	Feed	(5,190.11)
6302	Veterinary fees	(4,676.72)
6303	Cremations	(208.80)
6304	Poles/ wraps etc.	(101.92)
7000	Gross Wages	(49,615.50)
7009	Other staff costs	(196.20)
7101	Council tax	(1,242.21)
7102	Water Rates	(3,278.67)
7105	Waste disposal	(1,217.89)
7106	Security costs	1,009.08
7107	Pest control	(600.00)
7200	Electricity	(2,920.26)
7201	Gas	(822.90)
7300	Fuel and Oil (MOTOR)	(1,839.23)
7301	Repairs and Servicing (MOTOR)	(1,293.79)
7302	Licences	(695.00)
7303	Vehicle Insurance	(3,478.89)
7501	Postage and Carriage	(104.43)
7502	Telephone and Mobile Charges	(1,256.25)
7504	Stationery	(3.34)

7506	Hosting Fees and IT Consumables		(35.04)
7508	Sundry expenses		(370.50)
7509	Copier Hire		(1,129.81)
7601	Audit and Accountancy Fees		(266.00)
7800	Repairs and Renewals		(1,919.56)
7804	Pump expenses		(6.35)
7901	Bank Charges		(55.00)
7903	Stripe charges		(35.39)
8201	Subscriptions		20.00
8204	Insurance		(4,817.93)
		Total Expenses	**(87,474.61)**
		Profit Before Tax	**(38,190.55)**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWAN LIFELINE

This is a report on the accounts for the Charity for the year ended 30th November 2020, which are set out on the following pages of this document.

Respective responsibilities of the trustees and examiner

It is the responsibility of the charity's trustees to prepare these accounts. This is an independent examination of the accounts, and does not constitute an audit or audit opinion. It is assumed that the charity's trustees have considered that an audit is not required for this year. The Charities Act 2011 in Section 144 details when an audit is required and provided the trustee's do not consider it necessary the Act allows for an independent examination.

In line with the Charities act in carrying out an independent examination my responsibility is to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

I have been provided with the following document and access:

1) By file May 2020
    a. Swan Lifeline P&L 30.11.2020
    b. Swan Lifeline Balance Sheet 30.11.2020
    c. Swan Lifeline Accounts 2017/2018/2019
    d. Swan Lifeline Cash Flow
2) Access to Quick file on-line accounting system
3) Company files including but not limited to:
    a. Banking details and statements
    b. Copies of past accounts
    c. Invoicing and other significant cost information

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records and the records of the on-line accounting system. It also includes consideration of any unusual items or disclosures in the accounts which are highlighted below to the trustee's:

- The on-line system provides clear transparent examination of the charities activities.
- The provided accounts, file's and invoicing information are filed in a clear transparent manner enabling robust analysis.
- The accounts show a loss in the year to Nov 30th 2020. In the 12 months to Nov 30th 2020 the accounts show a loss of £38,218 compared to the 12 months to Nov 30th 2019 of £40,677 and a loss of £71,675 in the 12 months to Nov 30th 2018.
- The reduced loss in 2020 compared to the prior year seems to relate to an increase in 'legacies' income compared to the prior year. It appears by nature 'legacies' income are not consistent year on year and therefore the year on year variance can be explained.
- The 12 months to Nov 30th 2020 represented a slightly reduced loss compared to 2019, however even with the increased 'legacies' income in 2019 and then in 2020 the accounts still represent an annual loss and therefore a reduction in the overall reserves held.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Philip D Young
3 Markway House
Lower Hampton Road
Sunbury on Thames
TW16 5PN

Date: 24th June 2021