

# OMEGA – ENDING ISOLATION, ENDING LONELINESS LTD

England & Wales · Charity number 1120322

## Details

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|                |   |
|----------------|---|
| Other names    | OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE |
| Status         | Registered  |
| Legal form     | Charitable company  |
| Company number | <a href="#">06196052</a>  |
| Registered     | 2007-07-30  |
| Register       | <a href="#">View on the Charity Commission register</a>   |

## Contact

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|         |  |
|---------|--|
| Address | London House<br>Town Walls<br>Shrewsbury<br>SY1 1TX      |
| Phone   | 01743245088  |
| Email   | <a href="mailto:INFO@OMEGA.UK.NET">INFO@OMEGA.UK.NET</a> |
| Website | <a href="http://www.omega.uk.net">www.omega.uk.net</a>   |

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE TO WORK TOWARDS ENDING SOCIAL ISOLATION AND THE DETRIMENTAL EFFECTS OF LONELINESS AMONGST ADULTS. ACTIVITIES TO ACHIEVE THESE WILL INCLUDE:A. WORKING WITH A WIDE RANGE OF SELECTED REFERRERS TO IDENTIFY ADULTS SUFFERING FROM THE EFFECTS OF LONELINESS AND SOCIAL ISOLATION;B. PROVIDING PERSONALISED BEFRIENDING AND SUPPORT SERVICES BY TELEPHONE, MAIL AND SOCIAL MEDIA;C. ESTABLISHING AND SUPPORTING GROUPS TO MEET PHYSICALLY OR BY OTHER MEANS TO ADDRESS ISSUES ASSOCIATED WITH ISOLATION AND LONELINESS;D. COLLABORATING WITH OTHER AGENCIES WORKING TO SIMILAR ENDS TO ENHANCE PROVISION AND EFFECTIVENESS.E. PROVIDE AID TO ELDERLY AND TERMINALLY ILL CLIENTS

**Activities:** Omega is based in the West Midlands. Its objects are to provide personalised befriending and support services by telephone, mail and social media, to establish and support groups to meet physically or by other means to address issues associated with isolation and loneliness, and to collaborate with other

agencies working to similar ends to enhance provision and effectiveness.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL AND OVERSEAS
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £321,884 | £230,448    | -      | -         |
| 2024-03-31 | £283,941 | £224,639    | -      | -         |
| 2023-03-31 | £256,987 | £281,612    | -      | -         |
| 2022-03-31 | £310,403 | £293,004    | -      | -         |
| 2021-03-31 | £265,505 | £237,001    | -      | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Christine Carole Ann Davies |      | 2019-09-11 |
| David John James            |      | 2019-06-20 |
| Harjinder Dool              |      | 2025-04-28 |
| Hugh Frost                  |      | 2025-11-28 |
| LINTON WATERS               |      | 2013-01-24 |
| Richard Dunnill             |      | 2026-03-03 |
| Susan Barber                |      | 2023-07-24 |

**OMEGA · ENDING ISOLATION, ENDING LONELINESS LTD**

England & Wales - Charity number 1120322

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# Accounts

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Registered number: 06196052  
Charity number: 1120322

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Linton Waters, Chairman<br>Christine Davies, CBE<br>Angus Gregory (resigned 29 April 2025)<br>David James<br>James Rutherford (resigned 26 October 2024)<br>Inderjit Singh Gill (appointed 29 April 2024, resigned 29 April 2025)<br>Susan Barber (appointed 24 July 2023)<br>Harjinder Dool (appointed 14 April 2025) |
| <b>Company registered number</b> | 06196052   |
| <b>Charity registered number</b> | 1120322  |
| <b>Registered office</b>         | London House<br>Town Walls<br>Shrewsbury<br>SY1 1TX  |
| <b>Accountants</b>               | WR Partners<br>Chartered Accountants<br>Belmont House<br>Shrewsbury Business Park<br>Shrewsbury<br>Shropshire<br>SY2 6LG   |

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity's objects are to work towards ending social isolation and the detrimental effects of loneliness amongst adults.

Omega is funded by grants, donations, contracts and community fundraising activity

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

**b. Activities undertaken to achieve objectives**

The objectives listed below directed our activities for the year being reported:

- work with a wide range of selected referrers to identify adults suffering from the effects of loneliness and social isolation;
- provide personalised befriending and support services by telephone, mail and social media;
- establish and support groups to meet physically or by other means to address issues associated with isolation and loneliness;
- collaborate with other agencies working to similar ends to enhance provision and effectiveness.

The charity is funded by grants, donations, contracts and community fundraising activity.

Omega aims to help people to face the challenges associated with social isolation and to ease the impact of loneliness. Most Omega clients have complex needs and have been overlooked by others. Increasingly, their conditions are exacerbated by difficulties linked to frail physical or mental health.

Working with an increasing number of referrers, we identify clients and encourage them to come forward to get the help they need. We assist them to help themselves and always aim to extend independence.

We recruit, train and support a wide spectrum of volunteers who operate our intervention programmes working directly with clients. They are supported by a small team of office-based employees most of whom are part-time.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Objectives and activities (continued)**

**c. Main activities undertaken to further the Charitable Company's purposes for the public benefit**

Our programmes comprise:

**Signpost** – which, after an initial assessment of a potential client's situation, identifies sources of suitable support which may be from within Omega or elsewhere.

**Chatterbox** – a telephone befriending service which links suitable clients with a trained volunteer befriender who typically maintains weekly telephone conversations for a minimum of six months;

**Letterbox and associated Pastcards** which connect volunteers with clients who prefer to maintain contact via written communications.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Achievements and performance**

**a. Main achievements of the Charitable Company**

**Implementing the Omega mission**

During the year over 467 volunteers supported our work, including delivering the majority of our front-line services across the country. A high proportion have maintained their commitment over many years. We remain indebted to them all. Our Chatterbox programme matched 313 clients to a trained, volunteer personal befriender for a weekly supportive phone call while 449 clients benefitted from regular contact through our Letterbox and Pupil Pals programmes. In addition, 65 clients were supported through our face-to-face groups and 15 through our Motor Neurone Disease Family Support programme.

In total we supported 842 clients during the financial year, which was substantially more than our target of 700. We are on track to meet our annual target of 1000 clients by 2027, but we can only do that with continued support from funders.

Our scalable, sustainable, grassroots approach enhances personal well-being and makes a worthwhile contribution towards building community resilience. Our regular surveys of client satisfaction and feedback reveal continuing high levels of appreciation for the services. Many report that the contacts they receive via Omega are a highlight of their week, life enhancing and often transformational.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Achievements and performance (continued)**

**Operational developments**

In March 2025, our CEO Pete Brophy, left Omega to pursue new challenges. Trustees place on record their sincere appreciation for the transformational work which Pete undertook during his period in post. He left us with a more sharply defined focus, collaborative ethos and financial security than he inherited. We wish him well in his future endeavours.

In April 2025, we welcomed Lucy Scott as the new CEO of Omega. She brings a wealth of experience in the third sector with her and has Trustees' confidence and support.

**Fund raising**

**a. Grant Making Trusts and Foundations**

We are immensely grateful for the financial support we have received throughout the year and thank each of our financial stakeholders. This year we received help from the following organisations: The Edward Gostling Foundation, the Henry Smith charity, National Lottery funding, King Charles III charitable fund, William A. Cadbury charitable trust, Annandale charitable trust, the W O Street charitable foundation, the Britford Bridge trust, the David Family foundation, John Rayner charitable trust, DMF Ellis charitable trust, the Archer trust, Souter charitable trust, the P B Dumbell charitable trust, the Grace Trust, Woodroffe Benton foundation, the Kelton trust, the Patrick trust, the Lady Forester trust, CB & HH Taylor trust, the Edward Cadbury trust, Baron Davenport's charity trust, Marsh charitable trust, the Westham House fund, Birmingham Hospital Saturday Fund medical charity and welfare trust, the Tipton & Coseley charitable foundation, Dumbreck Charity, the W E Dunn trust, Sir John Sumner's trust and the Stour Valley Lions.

We are particularly grateful to the Edward Gostling Foundation who selected Omega to be one of their Legacy Partners. The generous donation from the foundation has enabled us to establish The Edward Gostling Fund representing a secure Contingency Reserve..

**b. Corporate support**

We are also grateful to our commercial sponsors and individual donors and the many organisations who have supported our work throughout the year including EDSB Ltd, NFCJ Mutual, West Bromwich Building Society, Amber Taverns Ltd, Shrewsbury School and Triangle HR. During the year, Shrewsbury's Mayor, Councillor David Vasmer, selected Omega as one of two locally based charities to enjoy his support during the year. A number of varied and enjoyable events organised by David and his team provided a showcase for our work and generated income to his charitable fund. The proceeds of this will be divided between the charities after the local elections in May 2025.

**Financial review**

**a. Going concern**

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

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**b. Reserves policy**

We adopt a prudent approach to income generation in order to secure sustainable service delivery. We are not reliant on any single source of income and are continuing to build relationships with an increasing number of carefully chosen grant making trusts and corporate supporters. Trustees maintain the aim of securing sufficient contingency funds to cover approximately 4 months running costs.

The amount raised from grants, £298,121, was up this year by £31,317 (12%) however expenditure increased by £5,809 (3%). At year end we report a surplus of £91,436 (£59,302 surplus in 2024).

As of 31st March 2025 we held £179,113 (2024: £87,677) in total funds with free reserves of £114,819 (2024: £41,655), restricted reserves of £8,233 (2024: £9,616) and unrestricted reserves of £170,880 (2024: £78,061).

This figure represents approximately 6 months' budgeted running costs, above the 4-month target set by Trustees.

**c. Principal risks and uncertainties**

Trustees adopt a consistent and prudent approach to decision-making. A risk management process is in place, which is reviewed and updated regularly. Potential risks are assessed, classified, recorded and dealt with appropriately. Insurance is in place to cover residual operating risks. The Trustees have considered the major risks to which the Charity is exposed, and are satisfied that systems are in place to manage and mitigate exposure to them.

**Structure, governance and management**

**a. Constitution**

Omega, Ending Isolation, Ending Loneliness Ltd, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of Trustees' responsibilities**

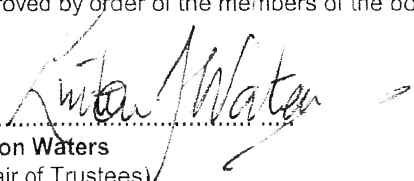
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**Linton Waters**  
(Chair of Trustees)

Date: 4 July 2025

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent Examiner's Report to the Trustees of OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent Examiner's Statement**

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

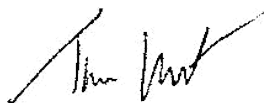
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:



T Lunt

Dated: 19/08/2025

BA (Hons) FCCA MTPI

**WR Partners**

Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|                                    | Note | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies:            | 3    |                                  |                                    |                             |                             |
| Other donations and legacies       |      | 189,630                          | 126,748                            | 316,378                     | 276,713                     |
| Other trading activities           | 4    | -                                | 3,348                              | 3,348                       | 6,787                       |
| Investments                        | 5    | -                                | 2,158                              | 2,158                       | 441                         |
| <b>Total income</b>                |      | <b>189,630</b>                   | <b>132,254</b>                     | <b>321,884</b>              | <b>283,941</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 1,172                              | 1,172                       | 305                         |
| Charitable activities              | 7    | 191,013                          | 38,263                             | 229,276                     | 224,334                     |
| <b>Total expenditure</b>           |      | <b>191,013</b>                   | <b>39,435</b>                      | <b>230,448</b>              | <b>224,639</b>              |
| <b>Net movement in funds</b>       |      | <b>(1,383)</b>                   | <b>92,819</b>                      | <b>91,436</b>               | <b>59,302</b>               |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 9,616                            | 78,061                             | 87,677                      | 28,375                      |
| Net movement in funds              |      | (1,383)                          | 92,819                             | 91,436                      | 59,302                      |
| <b>Total funds carried forward</b> |      | <b>8,233</b>                     | <b>170,880</b>                     | <b>179,113</b>              | <b>87,677</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|  | Note | 2025<br>£             | 2024<br>£            |
|--|------|-----------------------|----------------------|
| <b>Fixed assets</b>                            |      |                       |                      |
| Tangible assets                                | 12   | 10,652                | 14,203               |
|  |      | <u>10,652</u>         | <u>14,203</u>        |
| <b>Current assets</b>                          |      |                       |                      |
| Debtors  | 13   | 5,573                 | 3,759                |
| Cash at bank and in hand                       |      | 181,433               | 78,035               |
|  |      | <u>187,006</u>        | <u>81,794</u>        |
| <b>Current liabilities</b>                     |      |                       |                      |
| Creditors: amounts falling due within one year | 14   | (18,545)              | (8,320)              |
| <b>Net current assets</b>                      |      | <u>168,461</u>        | <u>73,474</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>179,113</u>        | <u>87,677</u>        |
| <b>Total net assets</b>                        |      | <u><u>179,113</u></u> | <u><u>87,677</u></u> |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                      | Note | 2025<br>£      | 2024<br>£     |
|----------------------|------|----------------|---------------|
| <b>Charity funds</b> |      |                |               |
| Restricted funds     | 15   | 8,233          | 9,616         |
| Unrestricted funds   | 15   | 170,880        | 78,061        |
| <b>Total funds</b>   |      | <u>179,113</u> | <u>87,677</u> |


The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

  
Linton Wajers

Date: 4 July 2025

The notes on pages 13 to 25 form part of these financial statements.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

Omega, Ending Isolation, Ending Loneliness Ltd is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Omega, Ending Isolation, Ending Loneliness Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charitable Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charitable Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

|                       |   |     |
|-----------------------|---|-----|
| Fixtures and fittings | - | 25% |
| Computer equipment    | - | 25% |

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.10 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. Income from donations and legacies**

|                            | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|----------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations                  | -  | 16,757                                       | <b>16,757</b>                         | 9,104                                 |
| Grants                     | 176,655                                    | 108,491                                      | <b>285,146</b>                        | 256,200                               |
| Government grants          | 12,975                                     | -  | <b>12,975</b>                         | 10,604                                |
| Similar incoming resources | -  | 1,500  | <b>1,500</b>                          | 805                                   |
|                            | <u>189,630</u>                             | <u>126,748</u>                               | <u><b>316,378</b></u>                 | <u>276,713</u>                        |
| <i>Total 2024</i>          | <u>184,131</u>                             | <u>92,582</u>                                | <u>276,713</u>                        |                                       |

**4. Income from other trading activities**

**Income from fundraising events**

|                          | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Other fundraising events | 3,348  | <b>3,348</b>                          | 6,787                                 |
|                          | <u>3,348</u>                                 | <u><b>3,348</b></u>                   | <u>6,787</u>                          |
| <i>Total 2024</i>        | <u>6,787</u>                                 | <u>6,787</u>                          |                                       |

**5. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 2,158  | <b>2,158</b>                          | 441                                   |
|                   | <u>2,158</u>                                 | <u><b>2,158</b></u>                   | <u>441</u>                            |
| <i>Total 2024</i> | <u>441</u>                                   | <u>441</u>                            |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                   | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------------------------------|--|---------------------------------------|---------------------------------------|
| Costs of raising voluntary income | 1,172  | 1,172                                 | 305                                   |
| <i>Total 2024</i>                 | 305  | 305                                   |                                       |

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                   | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <i>Total<br/>2024<br/>£</i> |
|-------------------|--|--|-----------------------------|-----------------------------|
| Direct costs      | 191,013                                    | 38,263                                       | 229,276                     | 224,334                     |
| <i>Total 2024</i> | 180,131                                    | 44,203                                       | 224,334                     |                             |

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**8. Analysis of expenditure by activities**

|                   | <b>Activities<br/>undertaken<br/>directly<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Direct costs      | 229,276  | <b>229,276</b>                        | <u>224,334</u>                        |
| <i>Total 2024</i> | <u>224,334</u>   | <u>224,334</u>                        |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                    | 178,534                          | <b>178,534</b>                        | 171,605                               |
| Depreciation                   | 3,551                            | <b>3,551</b>                          | 4,734                                 |
| Printing                       | 10,974                           | <b>10,974</b>                         | 8,064                                 |
| Travel                         | 1,320                            | <b>1,320</b>                          | 1,733                                 |
| projects                       | 1,147                            | <b>1,147</b>                          | 837                                   |
| Telephone                      | 2,941                            | <b>2,941</b>                          | 3,569                                 |
| Computer costs                 | 1,483                            | <b>1,483</b>                          | 1,040                                 |
| Subscriptions and publications | 2,300                            | <b>2,300</b>                          | 3,410                                 |
| Bank charges                   | 120                              | <b>120</b>                            | 120                                   |
| Sundry                         | 3,128                            | <b>3,128</b>                          | 3,507                                 |
| Rent                           | 8,600                            | <b>8,600</b>                          | 9,488                                 |
| Rates and water                | 1,721                            | <b>1,721</b>                          | 1,167                                 |
| Insurance                      | 3,366                            | <b>3,366</b>                          | 3,034                                 |
| Light and heat                 | 5,005                            | <b>5,005</b>                          | 3,428                                 |
| Repairs and renewals           | 181                              | <b>181</b>                            | 373                                   |
| Accountancy fees               | 3,301                            | <b>3,301</b>                          | 3,066                                 |
| Staff expenses                 | 582                              | <b>582</b>                            | 497                                   |
| Legal fees                     | -                                | -                                     | 3,600                                 |
| Events                         | 1,022                            | <b>1,022</b>                          | 1,062                                 |
|                                | <u>229,276</u>                   | <u><b>229,276</b></u>                 | <u>224,334</u>                        |
| <i>Total 2024</i>              | <u>224,334</u>                   | <u><b>224,334</b></u>                 |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9. Independent examiner's remuneration**

|   | <b>2025</b>         | <b>2024</b>         |
|---|---------------------|---------------------|
|   | £                   | £                   |
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | <b>1,146</b>        | <b>1,140</b>        |
| Fees payable to the Charitable Company's independent examiner in respect of:  |                     |                     |
| All other services not included above   | <b>1,146</b>        | <b>1,128</b>        |
|   | <u><b>1,146</b></u> | <u><b>1,128</b></u> |

**10. Staff costs**

|  | <b>2025</b>           | <b>2024</b>           |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Wages and salaries                                   | <b>165,543</b>        | <b>161,508</b>        |
| Social security costs                                | <b>7,140</b>          | <b>3,884</b>          |
| Contribution to defined contribution pension schemes | <b>5,851</b>          | <b>6,213</b>          |
|  | <u><b>178,534</b></u> | <u><b>171,605</b></u> |

Included in the wages and salaries expense above is £507 relating to a redundancy payment to a former employee.

The average number of persons employed by the Charitable Company during the year was as follows:

|           | <b>2025</b>      | <b>2024</b>      |
|-----------|------------------|------------------|
|           | No.              | No.              |
| Employees | <b>12</b>        | <b>14</b>        |
|           | <u><b>12</b></u> | <u><b>14</b></u> |

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

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

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

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 April 2024          | 26,799                        | 47,560                     | 74,359        |
| At 31 March 2025         | <u>26,799</u>                 | <u>47,560</u>              | <u>74,359</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 April 2024          | 20,664                        | 39,492                     | 60,156        |
| Charge for the year      | 1,534                         | 2,017                      | 3,551         |
| At 31 March 2025         | <u>22,198</u>                 | <u>41,509</u>              | <u>63,707</u> |
| <b>Net book value</b>    |                               |                            |               |
| At 31 March 2025         | <u>4,601</u>                  | <u>6,051</u>               | <u>10,652</u> |
| At 31 March 2024         | <u>6,135</u>                  | <u>8,068</u>               | <u>14,203</u> |

**13. Debtors**

|                                | 2025<br>£    | 2024<br>£    |
|--------------------------------|--------------|--------------|
| <b>Due within one year</b>     |              |              |
| Prepayments and accrued income | 5,573        | 3,759        |
|                                | <u>5,573</u> | <u>3,759</u> |

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**14. Creditors: Amounts falling due within one year**

|                                    | <b>2025</b>   | <b>2024</b>  |
|------------------------------------|---------------|--------------|
|                                    | <b>£</b>      | <b>£</b>     |
| Trade creditors                    | <b>665</b>    | <b>2,643</b> |
| Other taxation and social security | <b>-</b>      | <b>2,357</b> |
| Other creditors                    | <b>-</b>      | <b>627</b>   |
| Accruals and deferred income       | <b>17,880</b> | <b>2,693</b> |
|                                    | <b>18,545</b> | <b>8,320</b> |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15. Statement of funds**

**Statement of funds - current year**

|  | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2025<br>£ |
|--|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>  |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>  |                                 |                |                  |                          |                                     |
| Designated Funds - all funds   | 22,203                          | 70,000         | -                | (46,794)                 | 45,409                              |
| <b>General funds</b>   |                                 |                |                  |                          |                                     |
| General Funds - all funds  | 55,858                          | 62,254         | (39,435)         | 46,794                   | 125,471                             |
| <b>Total Unrestricted funds</b>                                      | <b>78,061</b>                   | <b>132,254</b> | <b>(39,435)</b>  | <b>-</b>                 | <b>170,880</b>                      |
| <b>Restricted funds</b>  |                                 |                |                  |                          |                                     |
| The Chatterbox & Videobox<br>Action Against Loneliness<br>Programmes | -                               | 66,000         | (66,000)         | -                        | -                                   |
| Letterbox / Pastcards  | -                               | 14,000         | (14,000)         | -                        | -                                   |
| The Omega Motor Neurone<br>Disease Family Support<br>Programme       | 4,000                           | -              | (1,383)          | -                        | 2,617                               |
| Omega Umbrella   | -                               | 2,831          | (2,831)          | -                        | -                                   |
| Core funding / Core costs  | -                               | 106,799        | (106,799)        | -                        | -                                   |
| Capital costs / IT infrastructure                                    | 5,616                           | -              | -                | -                        | 5,616                               |
|  | 9,616                           | 189,630        | (191,013)        | -                        | 8,233                               |
| <b>Total of funds</b>  | <b>87,677</b>                   | <b>321,884</b> | <b>(230,448)</b> | <b>-</b>                 | <b>179,113</b>                      |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

|  | <i>Balance at<br/>1 April 2023<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31 March<br/>2024<br/>£</i> |
|--|--|---------------------|--------------------------|-----------------------------------|---|
| <b>Unrestricted funds</b>  |  |                     |                          |                                   |   |
| <b>Designated funds</b>  |  |                     |                          |                                   |   |
| Designated Funds - all funds   | -  | -                   | -                        | 22,203                            | 22,203  |
| <b>General funds</b>   |  |                     |                          |                                   |   |
| General Funds - all funds  | 22,759                                   | 99,810              | (44,508)                 | (22,203)                          | 55,858  |
| <b>Total Unrestricted funds</b>                                      | <b>22,759</b>                            | <b>99,810</b>       | <b>(44,508)</b>          | <b>-</b>                          | <b>78,061</b>                                 |
| <br>   |  |                     |                          |                                   |   |
|  | <i>Balance at<br/>1 April 2023<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31 March<br/>2024<br/>£</i> |
| <b>Restricted funds</b>  |  |                     |                          |                                   |   |
| The Chatterbox & Videobox<br>Action Against Loneliness<br>Programmes | -  | 55,500              | (55,500)                 | -                                 | -   |
| Letterbox / Pastcards  | -  | 14,500              | (14,500)                 | -                                 | -   |
| The Omega Motor Neurone<br>Disease Family Support<br>Programme       | -  | 4,000               | -                        | -                                 | 4,000   |
| Omega Umbrella   | -  | 3,204               | (3,204)                  | -                                 | -   |
| Core funding / Core costs  | -  | 106,927             | (106,927)                | -                                 | -   |
| Capital costs / IT infrastructure                                    | 5,616                                    | -                   | -                        | -                                 | 5,616   |
|  | <u>5,616</u>                             | <u>184,131</u>      | <u>(180,131)</u>         | <u>-</u>                          | <u>9,616</u>                                  |
| <b>Total of funds</b>  | <b>28,375</b>                            | <b>283,941</b>      | <b>(224,639)</b>         | <b>-</b>                          | <b>87,677</b>                                 |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. Analysis of net assets between funds**

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

|                               | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 10,652                                       | <b>10,652</b>                         |
| Current assets                | 8,233                                      | 178,773                                      | <b>187,006</b>                        |
| Creditors due within one year | -  | (18,545)                                     | <b>(18,545)</b>                       |
| <b>Total</b>                  | <b>8,233</b>                               | <b>170,880</b>                               | <b>179,113</b>                        |

**Analysis of net assets between funds - prior year**

|                                      | <i>Restricted<br/>funds<br/>2024<br/>£</i> | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------------------------|--|--|---------------------------------------|
| Tangible fixed assets                | -  | 14,203                                       | 14,203                                |
| Debtors due after more than one year | 9,616                                      | (9,616)                                      | -                                     |
| Current assets                       | -  | 81,794                                       | 81,794                                |
| Creditors due within one year        | -  | (8,320)                                      | (8,320)                               |
| <b>Total</b>                         | <b>9,616</b>                               | <b>78,061</b>                                | <b>87,677</b>                         |

**17. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,851 (2024 - £6,213) during the year. There was no amount outstanding at the Balance Sheet date.

**18. Related party transactions**

During the year a close family member of trustee J Rutherford held part-time, paid role at Omega. Their remuneration totalled £18,347 (2024: two trustees with close family members, £21,460) in gross pay and pension contributions.

**OMEGA · ENDING ISOLATION, ENDING LONELINESS LTD**

England & Wales - Charity number 1120322

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# Accounts

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Registered number: 06196052  
Charity number: 1120322

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**



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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | Linton Waters, Chairman<br>Christine Davies, CBE<br>Angus Gregory<br>Terry Williams (appointed 24 July 2023, resigned 23 October 2023)<br>David James<br>James Rutherford<br>Inderjit Singh Gill (appointed 29 April 2024)<br>Susan Barber (appointed 24 July 2023) |
| <b>Company registered number</b> | 06196052  |
| <b>Charity registered number</b> | 1120322   |
| <b>Registered office</b>         | London House<br>Town Walls<br>Shrewsbury<br>SY1 1TX   |
| <b>Accountants</b>               | WR Partners<br>Chartered Accountants<br>Belmont House<br>Shrewsbury Business Park<br>Shrewsbury<br>Shropshire<br>SY2 6LG  |

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The objectives listed below directed our activities for most of the year being reported. However, on 8th March 2024, Trustees approved a revision to our objectives to better reflect our recent and future aims and activities. These are detailed under Operational Developments below.

##### **a. Policies and objectives**

The Charity has clear charitable objectives as defined in the Memorandum of Association to:

- Promote excellence in all aspects of health and social care provision, to enable people to live well until they die.
- Promote improvements in care for people nearing the end of their lives.
- Undertake research and training in support of the above.

Omega is funded by grants, donations, contracts and community fundraising activity.

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

#### **b. Activities undertaken to achieve objectives**

We share information, encourage self-help and peer support and deliver a range of targeted programmes and activities.

#### **c. Main activities undertaken to further the Charitable Company's purposes for the public benefit**

In addition to delivering one-to-one charitable support to vulnerable clients, Omega is the home of:

- The Chatterbox and Videobox Action Against Loneliness Programmes
- A Letter from Louise penpal service, (renamed Letterbox in April 2024) and associated Postcards from the Past service (renamed Pastcards in April 2024)
- The Omega Motor Neurone Disease Family Support Programme
- The Omega Network of Meeting Point Support Groups (renamed Omega Umbrella in April 2024)

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance**

**a. Main achievements of the Charitable Company**

**Implementing the Omega mission**

Omega aims to help people to face the challenges associated with later life generally and specifically to ease the effects of loneliness and social isolation. Most Omega clients have complex needs and have been overlooked by others. Typically they are either in crisis, coming to terms with loss, struggling to cope alone or finding it difficult to maintain social contact. Some are in poor health and many are frail-elderly and/or have poor mobility.

Working with an increasing number of referrers, we identify clients and encourage them to come forward to get the help they need. We assist them to help themselves and always aim to extend independence. We also inspire others to do more to work collaboratively to support vulnerable citizens and offer greater choice of provision. We keep in touch with socially isolated people through our telephone and pen-pal services; we promote self-help and peer-support; we signpost and share essential information and coping skills and provide purposeful, therapeutic paid work and volunteering opportunities.

The flexible services we offer are needed more than ever. Many Omega clients lost contact with friends and the broader community during the Covid crisis and, even now, find it difficult to re-engage. Opportunities for social contact are reducing in many areas, particularly those previously supported by statutory bodies and access is frequently limited by restricted transport options.

Our scalable, sustainable, grassroots approach enhances personal well-being and makes a worthwhile contribution towards building community resilience.

During the year over 250 volunteers supported our work, including delivering the majority of our front-line services across the Country. A high proportion have maintained their commitment over many years. We remain indebted to them all. During the early part of 2024, we embarked on a major recruitment programme to broaden the range of volunteers which is already yielding positive results. Our Chatterbox programme matched 249 clients to a trained, volunteer, personal befriender while over 200 additional clients benefitted from personal contact through our Letter from Louise programme. Office staff supported a further 50 clients through signposting to other services and provided 80 welfare calls to support potential clients awaiting allocation.

Our existing meeting point groups continued to provide local, face-to-face support to a range of clients, including carers and recently bereaved adults. Trustees have restated their commitment to increasing the range of such groups over coming months as resources allow.

Our regular surveys of client satisfaction and feedback reveal continuing high levels of appreciation for the services. Many report that the contacts they receive via Omega are a highlight of their week, life enhancing and often transformational.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**

**Operational developments**

In December 2023, we welcomed in post our new CEO, Peter Brophy following the earlier departure of our founding Director, Thomas Memery. In his first few months, Peter has overseen a major review of all aspects of the Charity and a future-facing conference of Trustees, staff, volunteers and other stakeholder representatives. Resulting actions include:

- The approval of a new 3-year strategic plan to run from April 2024, including
  - o removing the 75+ age target for client selection
  - o extending the age range of volunteers
  - o working more closely with faith communities;
- Trustee approval to change our name from Omega, the National Association for End of Life Care to **Omega: Ending Isolation, Ending Loneliness;**
- Trustee approval to replace our objectives with the following
  - o working with a wide range of selected referrers to identify adults suffering from the effects of loneliness and social isolation;
  - o providing personalised befriending and support services by telephone, mail and social media;
  - o establishing and supporting groups to meet physically or by other means to address issues associated with isolation and loneliness;
  - o collaborating with other agencies working to similar ends to enhance provision and effectiveness.

The changes to our name and objectives have been approved by Companies House and the Charities Commission.

**Fund raising**

a. Grant Making Trusts and Foundations

We are immensely grateful for the financial support we have received throughout the year and thank each of our financial stakeholders. This year we received help from the following organisations: The Henry Smith Charity, The National Lottery Community Fund - RC Midlands Region, Edward Gostling Foundation, King Charles III Charitable Fund, Sandwell Metropolitan Borough Council, Garfield Weston Foundation, ExPat Foundation, The Eveson Trust, McCarthy Stone Foundation, Harebell Centenary Charitable Fund, Sheldon Trust, Lennox Hannay Charitable Trust, Charles Hayward Foundation, DMF Ellis Charitable Trust, Florence Cohen Charitable Trust, Francis Winham Foundation, Edward Cadbury Trust, February Foundation, Souter Charitable Trust, Lord Barnbys Foundation, Hedley Foundation, The Hospital Saturday Fund, Edgar E Lawley, Wynn Foundation, Archer Trust, P B Dumbell Charitable Trust, Kelton Trust, Rainford Trust, Tipton & Coseley Charitable Foundation, The Patrick Trust, The Grace Trust, The W E Dunn Trust, George Henry Collins Charity, Brian Shaw Memorial Trust, Warwickshire County Council, Marsh Charitable Trust and the Hilton Jones Trust.

b. Corporate support

We are also grateful to our commercial sponsors and individual donors and the many organisations who have supported our work throughout the year including EDSB Ltd, Home Instead Shrewsbury, Ludlow and Oswestry, Auto Trader UK, Shrewsbury Town Council, Blakemore Foundation and Mid Counties Co-op.

**Financial review**

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**a. Going concern**

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

**b. Reserves policy**

We adopt a prudent approach to income generation in order to secure sustainable service delivery. We are not reliant on any single source of income and are continuing to build relationships with an increasing number of carefully chosen grant making trusts and corporate supporters.

The amount raised from grants, £271,804, was up this year by £47,232 (19%) however expenditure decreased by £56,973 (20%). At year end we report a surplus of £64,302 (£24,625 loss in 2023)

As of 31st March 2024 we held £87,677 (2023: £28,375) in total funds with free reserves of £41,655 (2023: £3,822), restricted reserves of £9,616 (2023: £5,616) and unrestricted reserves of £78,061 (2023: £22,759).

This figure represents approximately 2 and a half months' budgeted running costs, below the 4-month target set by Trustees. We are still in the process of addressing this. We usually defer income at the end of the year and report our reserves immediately before scheduled grant payments and other income reaches us.

**c. Principal risks and uncertainties**

Trustees adopt a consistent and prudent approach to decision-making. A risk management process is in place, which is reviewed and updated regularly. Potential risks are assessed, classified, recorded and dealt with appropriately. Insurance is in place to cover residual operating risks. The Trustees have considered the major risks to which the Charity is exposed, and are satisfied that systems are in place to manage and mitigate exposure to them.

**Structure, governance and management**

**a. Constitution**

Omega, Ending Isolation, Ending Loneliness Ltd, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of Trustees' responsibilities**

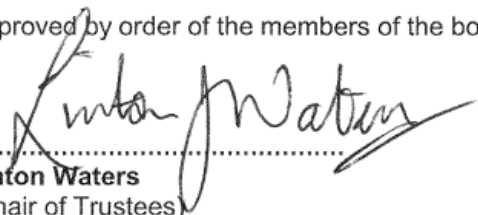
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**Linton Waters**  
(Chair of Trustees)

Date:

14 August 2024

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent Examiner's Report to the Trustees of OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent Examiner's Statement**

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

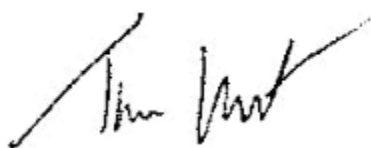
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:



T Lunt

Dated: 02/09/2024

BA (Hons) FCCA MTPI

**WR Partners**

Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | Note | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies:            | 3    |                                  |                                    |                             |                             |
| Other donations and legacies       |      | 184,131                          | 92,582                             | 276,713                     | 246,554                     |
| Other trading activities           | 4    | -                                | 6,787                              | 6,787                       | 10,207                      |
| Investments                        | 5    | -                                | 441                                | 441                         | 226                         |
| <b>Total income</b>                |      | <b>184,131</b>                   | <b>99,810</b>                      | <b>283,941</b>              | <b>256,987</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 305                                | 305                         | 1,325                       |
| Charitable activities              | 7    | 180,131                          | 44,203                             | 224,334                     | 280,287                     |
| <b>Total expenditure</b>           |      | <b>180,131</b>                   | <b>44,508</b>                      | <b>224,639</b>              | <b>281,612</b>              |
| <b>Net movement in funds</b>       |      | <b>4,000</b>                     | <b>55,302</b>                      | <b>59,302</b>               | <b>(24,625)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 5,616                            | 22,759                             | 28,375                      | 53,000                      |
| Net movement in funds              |      | 4,000                            | 55,302                             | 59,302                      | (24,625)                    |
| <b>Total funds carried forward</b> |      | <b>9,616</b>                     | <b>78,061</b>                      | <b>87,677</b>               | <b>28,375</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|  | Note | 2024<br>£      | 2023<br>£     |
|--|------|----------------|---------------|
| <b>Fixed assets</b>                            |      |                |               |
| Tangible assets                                | 12   | <b>14,203</b>  | 18,937        |
|  |      | <u>14,203</u>  | <u>18,937</u> |
| <b>Current assets</b>                          |      |                |               |
| Debtors  | 13   | <b>3,759</b>   | 9,285         |
| Cash at bank and in hand                       |      | <b>78,035</b>  | 7,463         |
|  |      | <u>81,794</u>  | <u>16,748</u> |
| Creditors: amounts falling due within one year | 14   | <b>(8,320)</b> | (7,310)       |
|  |      | <u>73,474</u>  | <u>9,438</u>  |
| <b>Net current assets</b>                      |      | <b>73,474</b>  | 9,438         |
| <b>Total assets less current liabilities</b>   |      | <b>87,677</b>  | 28,375        |
| <b>Total net assets</b>                        |      | <b>87,677</b>  | 28,375        |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                      | Note | 2024<br>£     | 2023<br>£     |
|----------------------|------|---------------|---------------|
| <b>Charity funds</b> |      |               |               |
| Restricted funds     | 15   | 9,616         | 5,616         |
| Unrestricted funds   | 15   | 78,061        | 22,759        |
| <b>Total funds</b>   |      | <u>87,677</u> | <u>28,375</u> |

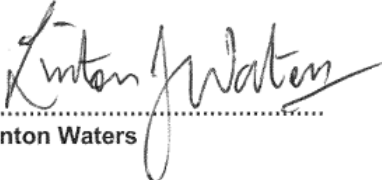
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

  
.....  
Linton Waters

Date: 14 August 2024

The notes on pages 12 to 24 form part of these financial statements.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

Omega, Ending Isolation, Ending Loneliness Ltd is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Omega, Ending Isolation, Ending Loneliness Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charitable Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charitable Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

|                       |   |     |
|-----------------------|---|-----|
| Fixtures and fittings | - | 25% |
| Computer equipment    | - | 25% |

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

|                            | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|----------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations                  | -  | 9,104  | <b>9,104</b>                          | 19,892                                |
| Grants                     | 173,527                                    | 82,673                                       | <b>256,200</b>                        | 211,748                               |
| Government grants          | 10,604                                     | -  | <b>10,604</b>                         | 12,824                                |
| Similar incoming resources | -  | 805  | <b>805</b>                            | 2,090                                 |
|                            | <u>184,131</u>                             | <u>92,582</u>                                | <u><b>276,713</b></u>                 | <u>246,554</u>                        |
| <i>Total 2023</i>          | <u>224,572</u>                             | <u>21,982</u>                                | <u>246,554</u>                        |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Income from other trading activities**

**Income from fundraising events**

|                          | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Other fundraising events | 6,787  | <b>6,787</b>                          | 10,207                                |
| <i>Total 2023</i>        | 10,207                                       | 10,207                                |                                       |

**5. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 441  | <b>441</b>                            | 226                                   |
| <i>Total 2023</i> | 226  | 226                                   |                                       |

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-----------------------------------|--|---------------------------------------|---------------------------------------|
| Costs of raising voluntary income | 305  | <b>305</b>                            | 1,325                                 |
| <i>Total 2023</i>                 | 1,325  | 1,325                                 |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. Expenditure on raising funds (continued)**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                   | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <i>Total<br/>2023<br/>£</i> |
|-------------------|--|--|-----------------------------|-----------------------------|
| Direct costs      | 180,131                                    | 44,203                                       | <b>224,334</b>              | 280,287                     |
| <i>Total 2023</i> | 218,956                                    | 61,331                                       | 280,287                     |                             |

**8. Analysis of expenditure by activities**

|                   | <b>Activities<br/>undertaken<br/>directly<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Direct costs      | 224,334  | <b>224,334</b>                        | 280,287                               |
| <i>Total 2023</i> | 280,287  | 280,287                               |                                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                | <b>Activities<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|--------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                    | 171,605                          | <b>171,605</b>                        | 219,735                               |
| Depreciation                   | 4,734                            | <b>4,734</b>                          | 6,312                                 |
| Printing                       | 8,064                            | <b>8,064</b>                          | 8,242                                 |
| Travel                         | 1,733                            | <b>1,733</b>                          | 1,837                                 |
| projects                       | 837                              | <b>837</b>                            | 1,352                                 |
| Telephone                      | 3,569                            | <b>3,569</b>                          | 4,410                                 |
| Computer costs                 | 1,040                            | <b>1,040</b>                          | 665                                   |
| Subscriptions and publications | 3,410                            | <b>3,410</b>                          | 2,516                                 |
| Bank charges                   | 120                              | <b>120</b>                            | 134                                   |
| Sundry                         | 3,507                            | <b>3,507</b>                          | 4,317                                 |
| Rent                           | 9,488                            | <b>9,488</b>                          | 15,854                                |
| Rates and water                | 1,167                            | <b>1,167</b>                          | 1,198                                 |
| Insurance                      | 3,034                            | <b>3,034</b>                          | 3,102                                 |
| Light and heat                 | 3,428                            | <b>3,428</b>                          | 2,513                                 |
| Repairs and renewals           | 373                              | <b>373</b>                            | 1,312                                 |
| Accountancy fees               | 3,066                            | <b>3,066</b>                          | 2,913                                 |
| Staff expenses                 | 497                              | <b>497</b>                            | 1,636                                 |
| Legal fees                     | 3,600                            | <b>3,600</b>                          | -                                     |
| Events                         | 1,062                            | <b>1,062</b>                          | 2,239                                 |
|                                | 224,334                          | <b>224,334</b>                        | 280,287                               |
|                                | 280,287                          | 280,287                               |                                       |
| <i>Total 2023</i>              |                                  |                                       | 280,287                               |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. Independent examiner's remuneration**

|   | <b>2024</b>         | <b>2023</b>         |
|---|---------------------|---------------------|
|   | £                   | £                   |
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | <b>1,140</b>        | 1,110               |
| Fees payable to the Charitable Company's independent examiner in respect of:  |                     |                     |
| All other services not included above   | <b>1,128</b>        | 1,050               |
|   | <u><u>1,128</u></u> | <u><u>1,050</u></u> |

**10. Staff costs**

|  | <b>2024</b>           | <b>2023</b>           |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Wages and salaries                                   | <b>161,508</b>        | 204,071               |
| Social security costs                                | <b>3,884</b>          | 8,049                 |
| Contribution to defined contribution pension schemes | <b>6,213</b>          | 7,615                 |
|  | <u><u>171,605</u></u> | <u><u>219,735</u></u> |

Included in the wages and salaries expense above is £6,508 relating to a redundancy payment to a former employee and a termination payment relating to a former director.

The average number of persons employed by the Charitable Company during the year was as follows:

|           | <b>2024</b>      | <b>2023</b>      |
|-----------|------------------|------------------|
|           | No.              | No.              |
| Employees | <b>14</b>        | 16               |
|           | <u><u>14</u></u> | <u><u>16</u></u> |

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 April 2023          | 26,799                        | 47,560                     | 74,359        |
| At 31 March 2024         | <u>26,799</u>                 | <u>47,560</u>              | <u>74,359</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 April 2023          | 18,619                        | 36,803                     | 55,422        |
| Charge for the year      | 2,045                         | 2,689                      | 4,734         |
| At 31 March 2024         | <u>20,664</u>                 | <u>39,492</u>              | <u>60,156</u> |
| <b>Net book value</b>    |                               |                            |               |
| At 31 March 2024         | <u>6,135</u>                  | <u>8,068</u>               | <u>14,203</u> |
| At 31 March 2023         | <u>8,180</u>                  | <u>10,757</u>              | <u>18,937</u> |

**13. Debtors**

|                                | 2024<br>£    | 2023<br>£    |
|--------------------------------|--------------|--------------|
| <b>Due within one year</b>     |              |              |
| Prepayments and accrued income | 3,759        | 9,285        |
|                                | <u>3,759</u> | <u>9,285</u> |

**14. Creditors: Amounts falling due within one year**

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Trade creditors                    | 2,643     | -         |
| Other taxation and social security | 2,357     | 3,555     |
| Other creditors                    | 627       | 1,170     |
| Accruals and deferred income       | 2,693     | 2,585     |

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**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**14. Creditors: Amounts falling due within one year (continued)**

| <b>2024</b>         | <b>2023</b>         |
|---------------------|---------------------|
| £                   | £                   |
| <u>8,320</u>        | <u>7,310</u>        |
| <u><u>8,320</u></u> | <u><u>7,310</u></u> |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. Statement of funds**

**Statement of funds - current year**

|  | Balance at 1<br>April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|--|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>  |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>  |                                 |                |                  |                          |                                     |
| Designated Funds - all funds   | -                               | -              | -                | 22,203                   | 22,203                              |
| <b>General funds</b>   |                                 |                |                  |                          |                                     |
| General Funds - all funds  | 22,759                          | 99,810         | (44,508)         | (22,203)                 | 55,858                              |
| <b>Total Unrestricted funds</b>                                      | <b>22,759</b>                   | <b>99,810</b>  | <b>(44,508)</b>  | <b>-</b>                 | <b>78,061</b>                       |
| <b>Restricted funds</b>  |                                 |                |                  |                          |                                     |
| The Chatterbox & Videobox<br>Action Against Loneliness<br>Programmes | -                               | 55,500         | (55,500)         | -                        | -                                   |
| Letterbox / Pastcards  | -                               | 14,500         | (14,500)         | -                        | -                                   |
| The Omega Motor Neurone<br>Disease Family Support<br>Programme       | -                               | 4,000          | -                | -                        | 4,000                               |
| Omega Umbrella   | -                               | 3,204          | (3,204)          | -                        | -                                   |
| Core funding / Core costs  | -                               | 106,927        | (106,927)        | -                        | -                                   |
| Capital costs / IT infrastructure                                    | 5,616                           | -              | -                | -                        | 5,616                               |
|  | 5,616                           | 184,131        | (180,131)        | -                        | 9,616                               |
| <b>Total of funds</b>  | <b>28,375</b>                   | <b>283,941</b> | <b>(224,639)</b> | <b>-</b>                 | <b>87,677</b>                       |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | <i>Balance at<br/>1 April 2022<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 March<br/>2023<br/>£</i> |
|---------------------------------|--|---------------------|--------------------------|---|
| <b>Unrestricted funds</b>       |  |                     |                          |   |
| General Funds - all funds       | 53,000                                   | 32,415              | (62,656)                 | 22,759  |
|                                 | <hr/>                                    | <hr/>               | <hr/>                    | <hr/>   |
|                                 |  |                     |                          |   |
|                                 | <i>Balance at<br/>1 April 2022<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 March<br/>2023<br/>£</i> |
| <b>Restricted funds</b>         |  |                     |                          |   |
| National Lottery Community Fund | -  | 41,250              | (41,250)                 | -   |
| PWCF Fund                       | -  | 15,000              | (15,000)                 | -   |
| Edward Gostling                 | -  | 15,000              | (15,000)                 | -   |
| Garfield Weston                 | -  | 10,000              | (10,000)                 | -   |
| Sandwell                        | -  | 10,000              | (10,000)                 | -   |
| Henry Smith                     | -  | 42,000              | (42,000)                 | -   |
| Dulverton Trust                 | -  | 35,000              | (35,000)                 | -   |
| Other restricted funds <£10,000 | -  | 56,322              | (50,706)                 | 5,616   |
|                                 | <hr/>                                    | <hr/>               | <hr/>                    | <hr/>   |
|                                 | -  | 224,572             | (218,956)                | 5,616   |
|                                 | <hr/>                                    | <hr/>               | <hr/>                    | <hr/>   |
| <b>Total of funds</b>           | <b>53,000</b>                            | <b>256,987</b>      | <b>(281,612)</b>         | <b>28,375</b>                                 |
|                                 | <hr/> <hr/>                              | <hr/> <hr/>         | <hr/> <hr/>              | <hr/> <hr/>                                   |

**OMEGA - ENDING ISOLATION, ENDING LONELINESS LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                                      | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|--------------------------------------|--|--|---------------------------------------|
| Tangible fixed assets                | -  | 14,203                                       | <b>14,203</b>                         |
| Debtors due after more than one year | 9,616                                      | (9,616)                                      | -                                     |
| Current assets                       | -  | 81,794                                       | <b>81,794</b>                         |
| Creditors due within one year        | -  | (8,320)                                      | <b>(8,320)</b>                        |
| <b>Total</b>                         | <u>9,616</u>                               | <u>78,061</u>                                | <u><b>87,677</b></u>                  |

**Analysis of net assets between funds - prior period**

|                               | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 18,937                                       | 18,937                                |
| Current assets                | 5,616                                      | 11,132                                       | 16,748                                |
| Creditors due within one year | -  | (7,310)                                      | (7,310)                               |
| <b>Total</b>                  | <u>5,616</u>                               | <u>22,759</u>                                | <u>28,375</u>                         |

**17. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £6,213 (2023 - £7,615) during the year. There was no amount outstanding at the Balance Sheet date.

**18. Related party transactions**

During the year close family members of two trustees J Rutherford and D James held part-time, paid roles at Omega. Their combined remuneration totalled £21,460 (2022:£30,814) in gross pay and pension contributions. There were no related party transactions declared during the previous year.



**OMEGA · ENDING ISOLATION, ENDING LONELINESS LTD**

England & Wales - Charity number 1120322

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# Accounts

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Registered number: 06196052  
Charity number: 1120322

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the period from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The Charity has clear charitable objectives as defined in the Memorandum of Association to:

- Promote excellence in all aspects of health and social care provision, to enable people to live well until they die.
- Promote improvements in care for people nearing the end of their lives.
- Undertake research and training in support of the above.

Omega is funded by grants, donations, contracts and community fundraising activity.

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

**b. Activities undertaken to achieve objectives**

We share information, encourage self-help and peer support and deliver a range of targeted programmes and activities.

**c. Main activities undertaken to further the Charitable Company's purposes for the public benefit**

By working collaboratively to raise standards and encouraging continuous improvement, it is the aim of the Charity that everyone nearing the end of their lives will benefit from the highest standards of care, regardless of geography or ability to pay. Omega currently only works in the United Kingdom.

In addition to delivering one-to-one charitable support to vulnerable clients, Omega is the home of

- The Chatterbox Action Against Loneliness Programme,
- A Letter from Louise pen-pal service,
- The Omega Bereavement Programme,
- The Omega Motor Neurone Disease Family Support Programme,
- Omega Network of Meeting Point Support Groups.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Trustees**                      Mr L Waters, Chairman  
   Ms C Davies, CBE  
   Ms J Evans (resigned 17 August 2022)  
   Mr D James  
   Mr J Rutherford  
   Ms G Stephens (resigned 23 February 2023)  
   Mr A Gregory (appointed 23 March 2023)

**Company registered  
number**                      06196052

**Charity registered  
number**                      1120322

**Registered office**              London House  
   Town Walls  
   Shrewsbury  
   Shropshire  
   SY1 1TX

**Accountants**                      WR Partners  
   Chartered Accountants  
   Belmont House  
   Shrewsbury Business Park  
   Shrewsbury  
   Shropshire  
   SY2 6LG

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance**

**a. Main achievements of the Charitable Company**

**Implementing the Omega mission**

Omega aims to raise standards in end of life care by helping people to face the challenges of later life. Most Omega clients have complex needs and have been overlooked by others. Typically they are either in crisis, coming to terms with loss or struggling to cope alone with difficult caring situations. Some are in poor health and many are frail-elderly and/or have poor mobility. The majority of the clients we serve are:

- bereaved, former caregivers,
- caregivers looking after someone with life limiting illness or who are themselves near the end of life but especially frail-elderly co-dependent family carers over the age of 75,
- others facing challenging end of life issues.

Working with an increasing number of referrers we identify clients and encourage them to step forward to get the help they need. We assist them to help themselves and always aim to extend independence. We also inspire others to do more to work collaboratively to support older vulnerable citizens and offer greater choice of provision. We keep in touch with socially isolated people; we promote self-help and peer-support; we signpost and share essential information and coping skills and provide purposeful, therapeutic paid work and volunteering opportunities.

The flexible services we offer are needed more than ever. Since the upheaval caused by the COVID-19 pandemic many Omega clients have found it difficult to re-engage with face-to-face activity where it still exists. Often due to frailty and deteriorating health, fragile personal networks have in some instances broken down and people have got out of the habit of social engagement.

Our scalable, sustainable, grassroots approach enhances personal well-being and makes a worthwhile contribution towards building community resilience.

As demand for our programmes continues to grow, we are implementing a plan to strengthen the charity and secure steady, sustainable growth.

**The valuable contribution of Omega colleagues paid and unpaid**

Over 485 people made a voluntary contribution to our important work this year - another Omega record. We are as ever indebted to each of our unpaid colleagues for their enthusiasm, kindness and personal commitment. We continue to rely heavily upon highly motivated, capable volunteers with a wide range of skills who work alongside a small team of paid colleagues.

We again send our condolences to every Omega family that has suffered a bereavement during the last twelve months.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Achievements and performance (continued)**

**Programme activities**

This year we have helped clients in over 133 local authority areas. In the year to March 2023, approximately 385 clients benefited from access to our Chatterbox, Action Against Loneliness programme, including 260 individually matched to a personal befriender. This is slightly fewer than in 2021-22. This year over 50% of Chatterbox referrals were made from within the NHS, hospices and other end of life charities. The original telephone befriending service has been supplemented by Videobox which is designed to reach tech savvy clients who find it difficult to have a conversation over the phone because of the lack of facial cues.

Our safe-guarded Letter from Louise pen-pal service continued to flourish with over 200 beneficiaries enjoying correspondence with one of a similar number of volunteer pen-pals. This programme has also been supplemented with Postcards from the Past. Working closely with care-givers the project helps exceptionally vulnerable clients who are unable to live independently. We arrange for volunteers to exchange old-fashioned postcards with our clients with an emphasis on using cards depicting evocative locations, subject matter and times to trigger cherished memories and conversations.

Although demand continues to decline, we continue to work with the families of patients suffering from motor neurone disease in North Shropshire and Powys providing tablet devices loaded with speech synthesising software and associated ICT equipment.

During the period of Covid lockdowns, several of our Meeting point support groups ceased to meet. We are committed to re-establishing these as opportunities arise.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Achievements and performance (continued)**

**Grant Making Trusts and Foundations**

We are immensely grateful for the financial support we have received throughout the year and thank each of our financial stakeholders. This year we received help from the following organisations: The Henry Smith Charity, The National Lottery Community Fund - RC Midlands Region, The Dulverton Trust, Edward Gostling Foundation, Prince of Wales Charitable Fund, Sandwell Metropolitan Borough Council, Garfield Weston Foundation, The Clothworkers' Foundation, Masonic Charitable Foundation, Axis Foundation, The Donald and Patricia Marsh Charitable Trust, McCarthy Stone Foundation, Edward Cadbury Trust, Souter Charitable Trust, Warwickshire County Council, Kineton Parish Council, The Davis Foundation, The Youell Family Fund, The Archer Trust, W G Edwards Charitable Trust, Lady Forester Trust, Charles Lewis Foundation, Woodroffe Benton Foundation, CB & HH Taylor 1984 Trust, Michael Marsh Charitable Trust, Warwickshire Private Hospitals Charitable Trust, Warwickshire Community and Voluntary Action, The Kelton Trust, P B Dumbell Charitable Trust, The Nora Smith Charitable Settlement, Baron Davenport's Charity, Brian Shaw Memorial Trust, Dumbreck, Lillie Johnson Charitable Trust, The Marsh Christian Trust and Kineton Parish Council.

**Corporate support**

We are also grateful to our commercial sponsors and individual donors and the many organisations who have supported our work throughout the year including National Grid, The Blakemore Foundation, Asda Foundation, Tesco Community Fund, Shropshire Masonic Lodge, Cooper Green Pooks, Quadiant Ltd, giffgaff, EDSB Group, A Letton Percival & Co Ltd, Warwickshire Open Studios and the Midcounties Co-op.

**Financial review**

**a. Going concern**

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

**b. Financial review**

We adopt a prudent approach to income generation in order to secure sustainable service delivery. We are not reliant on any single source of income and are continuing to build relationships with an increasing number of carefully chosen grant making trusts and corporate supporters.

The amount raised from grants, £224,572, was down this year by £21,079 (9%) however expenditure only decreased by £11,392 (4%). At year end we report a loss of £24,625 (£17,364 surplus in 2022)

We are continuing our efforts to improve our fundraising yield to meet increasing demand and control rising costs. We are, for example, increasing community income and are confident that we can achieve significant growth by developing existing fundraising activity and establishing new ways to raise money. Our ability to conduct face-to-face activity is improving only slowly yet community income increased this year and amounted to £64,752 (up by over 50% from £42,937 in 2021).

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**c. Reserves policy**

As of 31st March 2023 we held £28,375 (2022: £53,000) in total funds with free reserves of £3,822 (2022: £36,235) and unrestricted reserves of £22,759 (2022: £53,000).

This figure represents approximately less than 1 weeks budgeted running costs, well below the 4-month target set by Trustees. We are still in the process of addressing this. We usually defer income at the end of the year and report our reserves immediately before scheduled grant payments and other income reaches us.

**d. Risk management**

Trustees adopt a consistent and prudent approach to decision-making. A risk management process is in place, which is reviewed and updated regularly. Potential risks are assessed, classified, recorded and dealt with appropriately. Insurance is in place to cover residual operating risks. The Trustees have considered the major risks to which the Charity is exposed, and are satisfied that systems are in place to manage and mitigate exposure to them.

**Structure, governance and management**

**a. Constitution**

Omega, The National Association for End of Life Care is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of Trustees' responsibilities**


The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**Mr L Waters**  
(Chair of Trustees)

Date: 9 October 2023

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Independent Examiner's Report to the Trustees of Omega, The National Association for End of Life Care ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Independent Examiner's Statement**

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

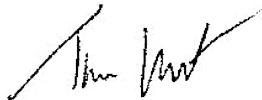
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 18/10/2023

T Lunt

BA FCCA MIRPM

WR Partners  
Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | Note | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 224,572                          | 21,982                             | 246,554                     | 301,643                     |
| Other trading activities           | 4    | -                                | 10,207                             | 10,207                      | 8,756                       |
| Investments                        | 5    | -                                | 226                                | 226                         | 4                           |
| <b>Total income</b>                |      | <b>224,572</b>                   | <b>32,415</b>                      | <b>256,987</b>              | <b>310,403</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 1,325                              | 1,325                       | 2,359                       |
| Charitable activities              | 7    | 218,956                          | 61,331                             | 280,287                     | 290,645                     |
| <b>Total expenditure</b>           |      | <b>218,956</b>                   | <b>62,656</b>                      | <b>281,612</b>              | <b>293,004</b>              |
| <b>Net movement in funds</b>       |      | <b>5,616</b>                     | <b>(30,241)</b>                    | <b>(24,625)</b>             | <b>17,399</b>               |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | -                                | 53,000                             | 53,000                      | 35,601                      |
| Net movement in funds              |      | 5,616                            | (30,241)                           | (24,625)                    | 17,399                      |
| <b>Total funds carried forward</b> |      | <b>5,616</b>                     | <b>22,759</b>                      | <b>28,375</b>               | <b>53,000</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|  | Note | 2023<br>£            | 2022<br>£            |
|--|------|----------------------|----------------------|
| <b>Fixed assets</b>                            |      |                      |                      |
| Tangible assets                                | 12   | 18,937               | 16,765               |
|  |      | <u>18,937</u>        | <u>16,765</u>        |
| <b>Current assets</b>                          |      |                      |                      |
| Debtors  | 13   | 9,285                | 10,752               |
| Cash at bank and in hand                       |      | 7,463                | 69,051               |
|  |      | <u>16,748</u>        | <u>79,803</u>        |
| Creditors: amounts falling due within one year | 14   | (7,310)              | (43,568)             |
| <b>Net current assets</b>                      |      | <u>9,438</u>         | 36,235               |
| <b>Total assets less current liabilities</b>   |      | <u>28,375</u>        | <u>53,000</u>        |
| <b>Total net assets</b>                        |      | <u><u>28,375</u></u> | <u><u>53,000</u></u> |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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|                      | Note | 2023<br>£     | 2022<br>£     |
|----------------------|------|---------------|---------------|
| <b>Charity funds</b> |      |               |               |
| Restricted funds     | 15   | 5,616         | -             |
| Unrestricted funds   | 15   | 22,759        | 53,000        |
| <b>Total funds</b>   |      | <u>28,375</u> | <u>53,000</u> |

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



.....  
**Mr L Waters**  
(Chair of Trustees)

Date: 9 October 2023

The notes on pages 13 to 27 form part of these financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

Omega, The National Association for End of Life Care is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Omega, The National Association for End of Life Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charitable Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charitable Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

|                       |   |     |
|-----------------------|---|-----|
| Fixtures and fittings | - | 25% |
| Computer equipment    | - | 25% |

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

|                                     | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-------------------------------------|--|--|---------------------------------------|---------------------------------------|
| <b>Corporate sponsor</b>            |  |  |                                       |                                       |
| National Grid Community Matters     | -  | 5,000  | <b>5,000</b>                          | -                                     |
| <b>Subtotal detailed disclosure</b> | -  | 5,000  | <b>5,000</b>                          | -                                     |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Income from donations and legacies (continued)**

|                            | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations                  | -                                | 14,892                             | <b>14,892</b>               | 40,371                      |
| Grants                     | 211,748                          | -                                  | <b>211,748</b>              | 235,651                     |
| Government grants          | 12,824                           | -                                  | <b>12,824</b>               | 10,000                      |
| Similar incoming resources | -                                | 2,090                              | <b>2,090</b>                | 15,621                      |
| <b>Subtotal</b>            | <u>224,572</u>                   | <u>16,982</u>                      | <u><b>241,554</b></u>       | <u>301,643</u>              |
|                            | <u>224,572</u>                   | <u>21,982</u>                      | <u><b>246,554</b></u>       | <u>301,643</u>              |
| <i>Total 2022</i>          | <u><u>225,746</u></u>            | <u><u>75,897</u></u>               | <u><u>301,643</u></u>       |                             |

**4. Income from other trading activities**

**Income from fundraising events**

|                          | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other fundraising events | 10,207                             | <b>10,207</b>               | 8,756                       |
| <i>Total 2022</i>        | <u><u>8,756</u></u>                | <u><u>8,756</u></u>         |                             |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. Investment income**

|                   | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Investment income | 226                                | 226                         | 4                           |
| <i>Total 2022</i> | <u>4</u>                           | <u>4</u>                    |                             |

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                   | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Costs of raising voluntary income | 1,325                              | 1,325                       | 2,359                       |
| <i>Total 2022</i>                 | <u>2,359</u>                       | <u>2,359</u>                |                             |

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                   | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------|----------------------------------|------------------------------------|--------------------|--------------------|
| Direct costs      | 218,956                          | 61,331                             | 280,287            | 290,645            |
| <i>Total 2022</i> | <u>225,953</u>                   | <u>64,692</u>                      | <u>290,645</u>     |                    |

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OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE  
(A company limited by guarantee)

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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8. Analysis of expenditure by activities

|                   | Activities<br>undertaken<br>directly<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|---|-----------------------------|-----------------------------|
| Direct costs      | 280,287   | <b>280,287</b>              | 290,645                     |
| <i>Total 2022</i> | <u>290,645</u>                                    | <u>290,645</u>              |                             |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                | <b>Activities<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|--------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                    | 219,735                          | <b>219,735</b>                        | 232,600                               |
| Depreciation                   | 6,312                            | <b>6,312</b>                          | 5,588                                 |
| Printing                       | 8,242                            | <b>8,242</b>                          | 8,598                                 |
| Travel                         | 1,837                            | <b>1,837</b>                          | 1,636                                 |
| Projects                       | 1,352                            | <b>1,352</b>                          | 1,068                                 |
| Telephone                      | 4,410                            | <b>4,410</b>                          | 4,584                                 |
| Computer costs                 | 665                              | <b>665</b>                            | 6,881                                 |
| Subscriptions and publications | 2,516                            | <b>2,516</b>                          | 1,880                                 |
| Bank charges                   | 134                              | <b>134</b>                            | 130                                   |
| Sundry                         | 4,317                            | <b>4,317</b>                          | 2,224                                 |
| Rent                           | 15,854                           | <b>15,854</b>                         | 11,676                                |
| Rates and water                | 1,198                            | <b>1,198</b>                          | 1,614                                 |
| Insurance                      | 3,102                            | <b>3,102</b>                          | 2,945                                 |
| Light and heat                 | 2,513                            | <b>2,513</b>                          | 3,290                                 |
| Repairs and renewals           | 1,312                            | <b>1,312</b>                          | 2,126                                 |
| Accountancy fees               | 2,913                            | <b>2,913</b>                          | 2,521                                 |
| Staff expenses                 | 1,636                            | <b>1,636</b>                          | 563                                   |
| Trustee expenses               | -                                | -                                     | 2                                     |
| Events                         | 2,239                            | <b>2,239</b>                          | 719                                   |
|                                | <u>280,287</u>                   | <u><b>280,287</b></u>                 | <u>290,645</u>                        |
| <i>Total 2022</i>              | <u>290,645</u>                   | <u>290,645</u>                        |                                       |

**9. Independent examiner's remuneration**

|   | <b>2023<br/>£</b>   | <i>2022<br/>£</i> |
|---|---------------------|-------------------|
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | <u><b>2,160</b></u> | <u>1,614</u>      |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**10. Staff costs**

|  | 2023           | 2022           |
|--|----------------|----------------|
|  | £              | £              |
| Wages and salaries                                   | 204,071        | 215,527        |
| Social security costs                                | 8,049          | 8,790          |
| Contribution to defined contribution pension schemes | 7,615          | 8,283          |
|  | <u>219,735</u> | <u>232,600</u> |

The average number of persons employed by the Charitable Company during the year was as follows:

|           | 2023      | 2022      |
|-----------|-----------|-----------|
|           | No.       | No.       |
| Employees | <u>16</u> | <u>18</u> |

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - *£NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - *£2*).

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 April 2022          | 23,365                        | 42,510                     | 65,875        |
| Additions                | 3,434                         | 5,050                      | 8,484         |
| At 31 March 2023         | <u>26,799</u>                 | <u>47,560</u>              | <u>74,359</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 April 2022          | 15,892                        | 33,218                     | 49,110        |
| Charge for the year      | 2,727                         | 3,585                      | 6,312         |
| At 31 March 2023         | <u>18,619</u>                 | <u>36,803</u>              | <u>55,422</u> |
| <b>Net book value</b>    |                               |                            |               |
| At 31 March 2023         | <u>8,180</u>                  | <u>10,757</u>              | <u>18,937</u> |
| At 31 March 2022         | <u>7,473</u>                  | <u>9,292</u>               | <u>16,765</u> |

Fixtures and fittings additions during 2023 included donated assets valued at £Nil. (2022:£1,500)

**13. Debtors**

|                                | 2023<br>£    | 2022<br>£     |
|--------------------------------|--------------|---------------|
| <b>Due within one year</b>     |              |               |
| Prepayments and accrued income | 9,285        | 10,752        |
|                                | <u>9,285</u> | <u>10,752</u> |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**14. Creditors: Amounts falling due within one year**

|  | <b>2023</b>                | <b>2022</b>                 |
|--|----------------------------|-----------------------------|
|  | <b>£</b>                   | <b>£</b>                    |
| Trade creditors                        | -                          | 2,304                       |
| Other taxation and social security     | <b>3,555</b>               | 3,634                       |
| Other creditors                        | <b>1,170</b>               | 1,016                       |
| Accruals and deferred income           | <b>2,585</b>               | 36,614                      |
|  | <u><b>7,310</b></u>        | <u><b>43,568</b></u>        |
|  | <u><u><b>7,310</b></u></u> | <u><u><b>43,568</b></u></u> |
|  | <b>2023</b>                | <b>2022</b>                 |
|  | <b>£</b>                   | <b>£</b>                    |
| Deferred income at 1 April 2022        | <b>35,000</b>              | 60,500                      |
| Resources deferred during the year     | -                          | 35,000                      |
| Amounts released from previous periods | <b>(35,000)</b>            | (60,500)                    |
|  | <u><b>-</b></u>            | <u><b>35,000</b></u>        |
|  | <u><u><b>-</b></u></u>     | <u><u><b>35,000</b></u></u> |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Statement of funds**

**Statement of funds - current year**

|                                  | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2023<br>£ |
|----------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>        |                                 |                |                  |                                     |
| General Funds - all funds        | 53,000                          | 32,415         | (62,656)         | 22,759                              |
| <b>Restricted funds</b>          |                                 |                |                  |                                     |
| National Lottery Community Fund  | -                               | 41,250         | (41,250)         | -                                   |
| PWCF Fund                        | -                               | 15,000         | (15,000)         | -                                   |
| Edward Gostling                  | -                               | 15,000         | (15,000)         | -                                   |
| Garfield Weston                  | -                               | 10,000         | (10,000)         | -                                   |
| Sandwell                         | -                               | 10,000         | (10,000)         | -                                   |
| Other restricted funds < £10,000 | -                               | 56,322         | (50,706)         | 5,616                               |
| Henry Smith                      | -                               | 42,000         | (42,000)         | -                                   |
| Dulverton Trust                  | -                               | 35,000         | (35,000)         | -                                   |
|                                  | -                               | 224,572        | (218,956)        | 5,616                               |
| <b>Total of funds</b>            | <b>53,000</b>                   | <b>256,987</b> | <b>(281,612)</b> | <b>28,375</b>                       |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**15. Statement of funds (continued)**

Grant and donations received have been combined into the fund for which the income has been intended. Grant providers of £5,000 or over have been identified within the fund to which their grant is applicable to.

**Restricted funds comprise:**

**The Chatterbox Action Against Loneliness Programme** - Free telephone befriending for older people who enjoy a chat. (Including grants from Prince of Wales, Sandwell Council House and Eveson)

**A Letter from Louise** - For those who like to receive a friendly letter to share stories about their lives, families and interests. (Including a grant from Masonic Charitable Foundation)

**Core funding/ core costs** - Centralised core fund existing to support other funds or programmes. Reapportioned on a labour hour basis. (Including grants from ExPat Foundation, Henry Smith, National Lottery Community Fund, DMF Ellis Charitable Trust and Florence Cohen Charitable Trust)

**Motor Neurone Disease Programme** - Centralised core fund existing to support other funds or programmes. Reapportioned on a labour hour basis.

**Meeting point Support Groups** - Groups for caregivers, former caregivers and the bereaved in the West Midlands area. Groups provide peer-to-peer support and friendship, access to speakers, signposting to other services, a chance to socialise and a respite from the caring role. (Including a grant from Independent Age)

**Capital costs / IT infrastructure** - Capital fund.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

|  | <i>Balance at<br/>1 April 2021</i> | <i>Income</i>  | <i>Expenditure</i> | <i>Transfers<br/>in/out</i> | <i>Balance at<br/>31 March<br/>2022</i> |
|--|------------------------------------|----------------|--------------------|-----------------------------|---|
|  | £                                  | £              | £                  | £                           | £                                       |
| <b>Unrestricted funds</b>                          |                                    |                |                    |                             |   |
| General Funds - all funds                          | 35,394                             | 84,657         | (67,051)           | -                           | 53,000                                  |
| <b>Restricted funds</b>                            |                                    |                |                    |                             |   |
| MND Family Support                                 | 207                                | -              | -                  | (207)                       | -                                       |
| The Chatterbox Action Against Loneliness Programme | -                                  | 60,501         | (60,501)           | -                           | -                                       |
| A Letter From Louise                               | -                                  | 15,000         | (15,000)           | -                           | -                                       |
| Core funding / Core costs                          | -                                  | 134,150        | (134,150)          | -                           | -                                       |
| Motor Neurone Disease Programme                    | -                                  | 95             | (302)              | 207                         | -                                       |
| Meeting Point Support Groups                       | -                                  | 15,000         | (15,000)           | -                           | -                                       |
| Capital costs / IT infrastructure                  | -                                  | 1,000          | (1,000)            | -                           | -                                       |
|  | 207                                | 225,746        | (225,953)          | -                           | -                                       |
| <b>Total of funds</b>                              | <b>35,601</b>                      | <b>310,403</b> | <b>(293,004)</b>   | <b>-</b>                    | <b>53,000</b>                           |

**16. Analysis of net assets between funds**

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

|                               | <b>Restricted<br/>funds<br/>2023</b> | <b>Unrestricted<br/>funds<br/>2023</b> | <b>Total<br/>funds<br/>2023</b> |
|-------------------------------|--------------------------------------|--|---------------------------------|
|                               | £                                    | £                                      | £                               |
| Tangible fixed assets         | -                                    | 18,937                                 | 18,937                          |
| Current assets                | 5,616                                | 11,132                                 | 16,748                          |
| Creditors due within one year | -                                    | (7,310)                                | (7,310)                         |
| <b>Total</b>                  | <b>5,616</b>                         | <b>22,759</b>                          | <b>28,375</b>                   |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2022<br/>£</i> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets         | 16,765                                       | 16,765                                |
| Current assets                | 79,803                                       | 79,803                                |
| Creditors due within one year | (43,568)                                     | (43,568)                              |
| <b>Total</b>                  | <u>53,000</u>                                | <u>53,000</u>                         |

**17. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £7,615 (2022 - £8,283) during the year. There was no amount outstanding at the Balance Sheet date.

**18. Related party transactions**

During the year close family members of two trustees J Rutherford and D James held part-time, paid roles at Omega. Their combined remuneration totalled £17,837 in gross pay and pension contributions. There were no related party transactions declared during the previous year.

**OMEGA · ENDING ISOLATION, ENDING LONELINESS LTD**

England & Wales - Charity number 1120322

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# Accounts

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Registered number: 06196052  
Charity number: 1120322

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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|                                      |   |
|--------------------------------------|---|
| <b>Trustees</b>                      | Mr L Waters, Chairman<br>Ms C Davies, CBE<br>Ms J Evans (resigned 17 August 2022)<br>Mr D James<br>Mr J Rutherford<br>Ms G Stephens |
| <b>Company registered<br/>number</b> | 06196052  |
| <b>Charity registered<br/>number</b> | 1120322   |
| <b>Registered office</b>             | London House<br>Town Walls<br>Shrewsbury<br>Shropshire<br>SY1 1TX   |
| <b>Accountants</b>                   | WR Partners<br>Chartered Accountants<br>Belmont House<br>Shrewsbury Business Park<br>Shrewsbury<br>Shropshire<br>SY2 6LG            |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charity has clear charitable objectives as defined in the Memorandum of Association to:

- Promote excellence in all aspects of health and social care provision, to enable people to live well until they die.
- Promote improvements in care for people nearing the end of their lives.
- Undertake research and training in support of the above.

Omega is funded by grants, donations, contracts and community fundraising activity.

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

#### **b. Activities undertaken to achieve objectives**

We share information, encourage self-help and peer support and deliver a range of targeted programmes and activities.

#### **c. Main activities undertaken to further the Charitable Company's purposes for the public benefit**

By working collaboratively to raise standards and encouraging continuous improvement, it is the aim of the charity that everyone nearing the end of their lives will benefit from the highest standards of care, regardless of geography or ability to pay. Omega currently only works in the United Kingdom.

In addition to delivering one-to-one charitable support to vulnerable clients, Omega is the home of the Chatterbox Action Against Loneliness Programme, A Letter from Louise, The Omega Bereavement Programme, The Omega Motor Neurone Disease Family Support Programme, and the Omega Network of Meeting Point Support Groups.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance**

**a. Main achievements of the Charitable Company**

**Implementing the Omega mission**

Omega aims to raise standards in end of life care by helping people to face the challenges of later life. Most Omega clients have complex needs and have been overlooked by others. Typically they are either in crisis, coming to terms with loss or struggling to cope alone with difficult caring situations. Some are in poor health and many are frail-elderly and/or have poor mobility. The majority of the clients we serve are:

- bereaved, former caregivers,
- caregivers looking after someone with life limiting illness or who are themselves near the end of life but especially frail-elderly co-dependent family carers over the age of 75
- others facing challenging end of life issues

Working with an increasing number of referrers we identify clients and encourage them to come forward to get the help they need. We assist them to help themselves and always aim to extend independence. We also inspire others to do more to work collaboratively to support older vulnerable citizens and offer greater choice of provision. We keep in touch with socially isolated people; we promote self-help and peer-support; we signpost and share essential information and coping skills and provide purposeful, therapeutic paid work and volunteering opportunities.

The flexible services we offer are needed more than ever. Since the upheaval caused by the COVID-19 pandemic many Omega clients have found it difficult to re-engage with face-to-face activity where it still exists. Often due to frailty and deteriorating health, fragile personal networks have in some instances broken down and people have got out of the habit of social engagement.

Our scalable, sustainable, grassroots approach enhances personal well-being and makes a worthwhile contribution towards building community resilience.

As demand for our programmes continues to grow, we are implementing a plan to strengthen the charity and secure steady, sustainable growth.

**The valuable contribution of Omega colleagues paid and unpaid**

Over 485 people made a voluntary contribution to our important work this year - another Omega record. We are as ever indebted to each of our unpaid colleagues for their enthusiasm, kindness and personal commitment. We continue to rely heavily upon highly motivated, capable volunteers with a wide range of skills who work alongside a small team of paid colleagues.

We again send our condolences to every Omega family that has suffered a bereavement during the last twelve months.

**Collaboration and teamwork**

The information and support needs of Omega clients are wide-ranging and often urgent. We continue, therefore, to value the relationships we develop with supporters and delivery partners. Partnership working and collaboration remains central to our success.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

**Programme activities**

We continue to work with the families of patients suffering from motor neurone disease in North Shropshire and Powys. We remain grateful for the continuing support we receive from bereaved families and their friends and former colleagues. Over the years they have enabled us to provide a sustainable service offering tablet devices loaded with speech synthesising software and associated ICT equipment.

We have further expanded the multi-award-winning Chatterbox Action Against Loneliness enhanced telephone befriending programme and our A Letter from Louise safeguarded pen pal service. Both programmes have developed a new satellite project which responds to the needs of a specific sub-group of clients. Postcards from the Past builds on A Letter from Louise. Working closely with caregivers the project helps exceptionally vulnerable clients who are unable to live independently. We arrange for volunteers to exchange old-fashioned postcards with our clients with an emphasis on using cards depicting evocative locations, subject matter and times to trigger cherished memories and conversations. More recently the Chatterbox team launched Videobox which is designed to reach tech savvy clients who find it difficult to have a conversation over the phone because of the lack of facial cues.

The Chatterbox programme is available to clients nationally. We have a very strong presence in the West Midlands where, for example, Sandwell Metropolitan Borough Council funds a targeted service. In the last 12 months Chatterbox has continued to grow steadily and has expanded in Shropshire, Wolverhampton and Birmingham and in most parts of Wales.

This year over 41% of Chatterbox referrals were made from within the NHS and a further 15% of clients reached us from hospices and other end of life charities.

We saw the number clients accessing our Chatterbox programme increase from approximately 165 in April 2021 to over 369 in March 2022. We also saw growth in the number of volunteer befrienders which rose from 139 to 162. The situation was similar in respect of the A Letter from Louise project. In April 2020 we matched 104 clients and in March 2022 this figure had risen to 188. We started the year with 179 volunteer pen pals and by March 2022 had recruited 209.

This growth must be seen in the context of restricting our triage process in respect of Chatterbox, necessary because of rapidly increasing demand. We now deal with older, more vulnerable clients who have multiple challenges.

**Outreach and information sharing**

We remain determined to find new ways to address urgent, hidden need by targeting clients on the verge of crisis. Outreach has always been an essential part of our work.

Outreach activity, developing and testing novel delivery models and adopting innovative ways to share skills, information and knowledge continue to be important aspects of our work. In addition to providing a useful service to clients A Letter from Louise is still proving to be an effective outreach device. Many people find Omega after discovering A Letter from Louise. Increasingly the Peter Bond Stamp Appeal (please see below) is having a positive effect in terms of raising awareness of our work.

This year we have helped clients in over 133 local authority areas.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

**Grant Making Trusts and Foundations**

We are immensely grateful for the financial support we have received throughout the year and thank each of our financial stakeholders. This year we received help from the following organisations: The Expat Foundation, The Masonic Charitable Foundation, The Prince of Wales's Charitable Fund, The February Foundation, Sandwell MBC, The Henry Smith Charity, St James's Place Charitable Foundation, The DMF Ellis Charitable Fund, Independent Age, The Charles Hayward Foundation, The Souter Charitable Trust, The Eveson Trust, The Westcroft Trust, The James Beattie Charitable Trust, The Lady Forrester Trust, The Hilton-Jones Charitable Trust, National Lottery, The Florence Cohen Charitable Trust, The W E Dunn Trust, The George Henry Collins Charity, The Dulverton Trust, The Expat Foundation, The Pignatelli Foundation, The Roger and Douglas Turner Charitable Trust, and the Grocer's Charity.

**Corporate support**

We are also grateful to our commercial sponsors and individual donors and the many organisations who have supported our work throughout the year, including Marsh Commercial, Jonathan Lloyd-Jones, Arnold Clark, NFU Mutual, Quadiant, EDSB Group, Virgin Media, giffgaff, Mansfield Building Society, Melton Mowbray Building Society, Leeds Building Society, Tipton and Coseley Building Society, West Bromwich Building Society, Asda, Midcounties Co-operative, Zen, A Letton Percival, Blakemore Foundation, Ecclesiastical and the Rotary Club of Shrewsbury.

The financial help and help in kind we receive from our corporate supporters adds significant value to our work.

**Heartfelt thanks**

We thank all our colleagues, former colleagues, friends and for their ingenuity, kindness and flexibility throughout the year.

**Financial review**

**a. Going concern**

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

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**b. Financial review**

We adopt a prudent approach to income generation in order to secure sustainable service delivery. We are not reliant on any single source of income and are continuing to build relationships with an increasing number of carefully chosen grant making trusts and corporate supporters.

The amount raised from grants, £245,651, was up this year by £23,083 (10%) yet expenditure increased by £56,038 (24%). After reflecting deferred income of £35,000 we secured a surplus of £17,364 (£28,504 in 2021)

We are continuing our efforts to improve our fundraising yield to meet increasing demand and control rising costs. We are, for example, increasing community income and are confident that we can achieve significant growth by developing existing fundraising activity and establishing new ways to raise money. Our ability to conduct face-to-face activity is improving only slowly yet community income increased this year and amounted to £64,752 (up by over 50% from £42,937 in 2021).

**c. Reserves policy**

As of 31st March 2022 we held free reserves of £36,235 (2021: £27,037) and unrestricted reserves of £53,000 (2021: £35,394).

This figure represents approximately 2 months' budgeted running costs, well below the 4-month target set by Trustees. We are still in the process of addressing this. We usually defer income at the end of the year and report our reserves immediately before scheduled grant payments and other income reaches us. As reported above this year we deferred income of £35,000 down from £60,500 in 2020-21.

**d. Risk management**

Trustees adopt a consistent and prudent approach to decision-making. A risk management process is in place, which is reviewed and updated regularly. Potential risks are assessed, classified, recorded and dealt with appropriately. Insurance is in place to cover residual operating risks. The Trustees have considered the major risks to which the charity is exposed, and are satisfied that systems are in place to manage and mitigate exposure to them.

**Structure, governance and management**

**a. Constitution**

Omega, The National Association for End of Life Care is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Plans for future periods**

Loneliness in later remains a major issue for Omega clients. Caring, near end of life situations and bereavement can result in social isolation. Demand for our services is continuing to rise. We will continue to further strengthen our management capacity and expand our delivery and development teams.

This year we helped well over 635 clients. Having already exceeded our target to work intensively with at least 500 vulnerable clients who have found it difficult to access urgent support by March 2023 we are now working towards an annual stretch target of 750.

**Statement of Trustees' responsibilities**

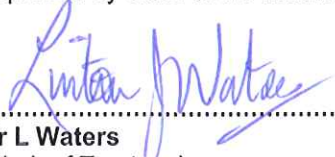
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**Mr L Waters**  
(Chair of Trustees)

Date: 26 October 2022

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent Examiner's Report to the Trustees of Omega, The National Association for End of Life Care ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent Examiner's Statement**

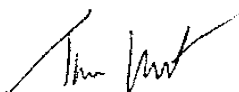
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 31/10/2022

T Lunt

BA FCCA MIRPM

WR Partners  
Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | Note | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 225,746                          | 75,897                             | 301,643                     | 257,947                     |
| Other trading activities           | 4    | -                                | 8,756                              | 8,756                       | 7,536                       |
| Investments                        | 5    | -                                | 4                                  | 4                           | 22                          |
| <b>Total income</b>                |      | <b>225,746</b>                   | <b>84,657</b>                      | <b>310,403</b>              | <b>265,505</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 2,359                              | 2,359                       | 2,037                       |
| Charitable activities              | 7    | 225,953                          | 64,692                             | 290,645                     | 234,964                     |
| <b>Total expenditure</b>           |      | <b>225,953</b>                   | <b>67,051</b>                      | <b>293,004</b>              | <b>237,001</b>              |
| <b>Net movement in funds</b>       |      | <b>(207)</b>                     | <b>17,606</b>                      | <b>17,399</b>               | <b>28,504</b>               |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 207                              | 35,394                             | 35,601                      | 7,097                       |
| Net movement in funds              |      | (207)                            | 17,606                             | 17,399                      | 28,504                      |
| <b>Total funds carried forward</b> |      | <b>-</b>                         | <b>53,000</b>                      | <b>53,000</b>               | <b>35,601</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|  | Note | 2022<br>£            | 2021<br>£            |
|--|------|----------------------|----------------------|
| <b>Fixed assets</b>                            |      |                      |                      |
| Tangible assets                                | 12   | 16,765               | 8,357                |
|  |      | <u>16,765</u>        | <u>8,357</u>         |
| <b>Current assets</b>                          |      |                      |                      |
| Debtors  | 13   | 10,752               | 4,171                |
| Cash at bank and in hand                       |      | 69,051               | 89,478               |
|  |      | <u>79,803</u>        | <u>93,649</u>        |
| Creditors: amounts falling due within one year | 14   | (43,568)             | (66,405)             |
| <b>Net current assets</b>                      |      | <u>36,235</u>        | <u>27,244</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>53,000</u>        | <u>35,601</u>        |
| <b>Total net assets</b>                        |      | <u><u>53,000</u></u> | <u><u>35,601</u></u> |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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|                      | Note | 2022<br>£     | 2021<br>£     |
|----------------------|------|---------------|---------------|
| <b>Charity funds</b> |      |               |               |
| Restricted funds     | 15   | -             | 207           |
| Unrestricted funds   | 15   | 53,000        | 35,394        |
| <b>Total funds</b>   |      | <u>53,000</u> | <u>35,601</u> |

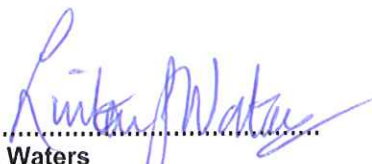
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

  
.....  
**Mr L Waters**  
(Chair of Trustees)

Date: 26 October 2022

The notes on pages 13 to 26 form part of these financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

Omega, The National Association for End of Life Care is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Omega, The National Association for End of Life Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Trustees have also assessed the potential impact on the future operations of the Charity with regard to the Covid-19 outbreak. The Charity is considered to be well positioned given the current environment with no impact on the going concern basis of the financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charitable Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charitable Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

|                       |   |     |
|-----------------------|---|-----|
| Fixtures and fittings | - | 25% |
| Computer equipment    | - | 25% |

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.9 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.10 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

|                            | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|----------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations                  | 96   | 40,275                                       | <b>40,371</b>                         | 34,698                                |
| Grants                     | 225,650                                    | 20,001                                       | <b>245,651</b>                        | 222,568                               |
| Similar incoming resources | -  | 15,621                                       | <b>15,621</b>                         | 681                                   |
|                            | <u>225,746</u>                             | <u>75,897</u>                                | <u><b>301,643</b></u>                 | <u>257,947</u>                        |
| <i>Total 2021</i>          | <u>120,195</u>                             | <u>137,752</u>                               | <u>257,947</u>                        |                                       |

OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from other trading activities

Income from fundraising events

|                          | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other fundraising events | 8,756                              | 8,756                       | 7,536                       |
| <i>Total 2021</i>        | <u>7,536</u>                       | <u>7,536</u>                |                             |

5. Investment income

|                   | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Investment income | 4                                  | 4                           | 22                          |
| <i>Total 2021</i> | <u>22</u>                          | <u>22</u>                   |                             |

6. Expenditure on raising funds

Costs of raising voluntary income

|                                   | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Costs of raising voluntary income | 2,359                              | 2,359                       | 2,037                       |
| <i>Total 2021</i>                 | <u>2,037</u>                       | <u>2,037</u>                |                             |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                   | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Direct costs      | 225,953                                    | 64,692                                       | <b>290,645</b>                        | 234,964                               |
|                   | <hr/> <hr/>                                | <hr/> <hr/>                                  | <hr/> <hr/>                           | <hr/> <hr/>                           |
| <i>Total 2021</i> | 120,070                                    | 114,894                                      | 234,964                               |                                       |
|                   | <hr/> <hr/>                                | <hr/> <hr/>                                  | <hr/> <hr/>                           |                                       |

**8. Analysis of expenditure by activities**

|                   | <b>Activities<br/>undertaken<br/>directly<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Direct costs      | 290,645  | <b>290,645</b>                        | 234,964                               |
|                   | <hr/> <hr/>  | <hr/> <hr/>                           | <hr/> <hr/>                           |
| <i>Total 2021</i> | 234,964  | 234,964                               |                                       |
|                   | <hr/> <hr/>  | <hr/> <hr/>                           |                                       |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                | <b>Activities<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|--------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                    | 232,600                          | 232,600                               | 195,312                               |
| Depreciation                   | 5,588                            | 5,588                                 | 2,786                                 |
| Printing                       | 8,598                            | 8,598                                 | 5,737                                 |
| Travel                         | 1,636                            | 1,636                                 | 509                                   |
| Projects                       | 1,068                            | 1,068                                 | 1,118                                 |
| Telephone                      | 4,584                            | 4,584                                 | 3,521                                 |
| Computer costs                 | 6,881                            | 6,881                                 | 2,253                                 |
| Subscriptions and publications | 1,880                            | 1,880                                 | 511                                   |
| Bank charges                   | 130                              | 130                                   | 69                                    |
| Sundry                         | 2,224                            | 2,224                                 | 1,213                                 |
| Rent                           | 11,676                           | 11,676                                | 11,109                                |
| Rates and water                | 1,614                            | 1,614                                 | 1,222                                 |
| Insurance                      | 2,945                            | 2,945                                 | 2,520                                 |
| Light and heat                 | 3,290                            | 3,290                                 | 2,167                                 |
| Repairs and renewals           | 2,126                            | 2,126                                 | 2,137                                 |
| Accountancy fees               | 2,521                            | 2,521                                 | 1,969                                 |
| Staff expenses                 | 563                              | 563                                   | 496                                   |
| Trustee expenses               | 2                                | 2                                     | -                                     |
| Consultancy fees               | -                                | -                                     | 385                                   |
| Events                         | 719                              | 719                                   | (70)                                  |
|                                | <u>290,645</u>                   | <u>290,645</u>                        | <u>234,964</u>                        |
| <i>Total 2021</i>              | <u>234,964</u>                   | <u>234,964</u>                        |                                       |

**9. Independent examiner's remuneration**

|   | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|---|-------------------|-------------------|
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | <u>1,614</u>      | <u>1,362</u>      |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**10. Staff costs**

|  | <b>2022</b>           | <b>2021</b>           |
|--|-----------------------|-----------------------|
|  | <b>£</b>              | <b>£</b>              |
| Wages and salaries                                   | <b>215,527</b>        | <b>184,197</b>        |
| Social security costs                                | <b>8,790</b>          | <b>5,542</b>          |
| Contribution to defined contribution pension schemes | <b>8,283</b>          | <b>5,573</b>          |
|  | <u><b>232,600</b></u> | <u><b>195,312</b></u> |

The average number of persons employed by the Charitable Company during the year was as follows:

|           | <b>2022</b>      | <b>2021</b>      |
|-----------|------------------|------------------|
|           | <b>No.</b>       | <b>No.</b>       |
| Employees | <u><b>18</b></u> | <u><b>25</b></u> |

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

12. Tangible fixed assets

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 April 2021          | 13,957                        | 37,922                     | 51,879        |
| Additions                | 9,408                         | 4,588                      | 13,996        |
| At 31 March 2022         | <u>23,365</u>                 | <u>42,510</u>              | <u>65,875</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 April 2021          | 13,401                        | 30,121                     | 43,522        |
| Charge for the year      | 2,491                         | 3,097                      | 5,588         |
| At 31 March 2022         | <u>15,892</u>                 | <u>33,218</u>              | <u>49,110</u> |
| <b>Net book value</b>    |                               |                            |               |
| At 31 March 2022         | <u>7,473</u>                  | <u>9,292</u>               | <u>16,765</u> |
| At 31 March 2021         | <u>556</u>                    | <u>7,801</u>               | <u>8,357</u>  |

Fixtures and fittings additions during 2022 included donated assets valued at £1,500.

13. Debtors

|                                | 2022<br>£     | 2021<br>£    |
|--------------------------------|---------------|--------------|
| <b>Due within one year</b>     |               |              |
| Prepayments and accrued income | 10,752        | 4,171        |
|                                | <u>10,752</u> | <u>4,171</u> |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**14. Creditors: Amounts falling due within one year**

|  | 2022                 | 2021                 |
|--|----------------------|----------------------|
|  | £                    | £                    |
| Trade creditors                        | 2,304                | -                    |
| Other taxation and social security     | 3,634                | 3,471                |
| Other creditors                        | 1,016                | 1,072                |
| Accruals and deferred income           | 36,614               | 61,862               |
|  | <u>43,568</u>        | <u>66,405</u>        |
|  | <u><u>43,568</u></u> | <u><u>66,405</u></u> |
|  | 2022                 | 2021                 |
|  | £                    | £                    |
| Deferred income at 1 April 2021        | 60,500               | 32,000               |
| Resources deferred during the year     | 35,000               | 28,500               |
| Amounts released from previous periods | (60,500)             | -                    |
|  | <u>35,000</u>        | <u>60,500</u>        |
|  | <u><u>35,000</u></u> | <u><u>60,500</u></u> |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15. Statement of funds**

**Statement of funds - current year**

|  | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|--|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                          |                                 |                |                  |                          |                                     |
| General Funds - all funds                          | 35,394                          | 84,657         | (67,051)         | -                        | 53,000                              |
| <b>Restricted funds</b>                            |                                 |                |                  |                          |                                     |
| MND Family Support                                 | 207                             | -              | -                | (207)                    | -                                   |
| The Chatterbox Action Against Loneliness Programme | -                               | 60,501         | (60,501)         | -                        | -                                   |
| A Letter From Louise                               | -                               | 15,000         | (15,000)         | -                        | -                                   |
| Core funding / Core costs                          | -                               | 134,150        | (134,150)        | -                        | -                                   |
| Motor Neurone Disease Programme                    | -                               | 95             | (302)            | 207                      | -                                   |
| Meeting Point Support Groups                       | -                               | 15,000         | (15,000)         | -                        | -                                   |
| Capital costs / IT infrastructure                  | -                               | 1,000          | (1,000)          | -                        | -                                   |
|  | 207                             | 225,746        | (225,953)        | -                        | -                                   |
| <b>Total of funds</b>                              | <b>35,601</b>                   | <b>310,403</b> | <b>(293,004)</b> | <b>-</b>                 | <b>53,000</b>                       |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**15. Statement of funds (continued)**

Grants and donations received have been combined into the fund for which the income has been intended. Grant providers of £5,000 or over have been identified within the fund to which their grant is applicable to.

**Restricted funds comprise of:**

**The Chatterbox Action Against Loneliness Programme** - Free telephone befriending for older people who enjoy a chat. (Including grants from Prince of Wales, Sandwell Council House and Eveson)

**A Letter from Louise** - For those who like to receive a friendly letter to share stories about their lives, families and interests. (Including a grant from Masonic Charitable Foundation)

**Core funding/ core costs** - Centralised core fund existing to support other funds or programmes. Reapportioned on a labour hour basis. (Including grants from ExPat Foundation, Henry Smith, National Lottery Community Fund, DMF Ellis Charitable Trust and Florence Cohen Charitable Trust)

**Motor Neurone Disease Programme** - Centralised core fund existing to support other funds or programmes. Reapportioned on a labour hour basis.

**Meeting point Support Groups** - Groups for caregivers, former caregivers and the bereaved in the West Midlands area. Groups provide peer-to-peer support and friendship, access to speakers, signposting to other services, a chance to socialise and a respite from the caring role. (Including a grant from Independent Age)

**Capital costs / IT infrastructure** - Capital fund.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

|                                  | <i>Balance at<br/>1 April 2020</i> | <i>Income</i>         | <i>Expenditure</i>      | <i>Balance at<br/>31 March<br/>2021</i> |
|----------------------------------|------------------------------------|-----------------------|-------------------------|---|
|                                  | £                                  | £                     | £                       | £                                       |
| <b>Unrestricted funds</b>        |                                    |                       |                         |   |
| General Funds - all funds        | 7,015                              | 145,310               | (116,931)               | 35,394                                  |
| <b>Restricted funds</b>          |                                    |                       |                         |   |
| MND Family Support               | 82                                 | 125                   | -                       | 207                                     |
| National Lottery Community Fund  | -                                  | 31,570                | (31,570)                | -                                       |
| PWCF Fund                        | -                                  | 30,000                | (30,000)                | -                                       |
| Edward Gostling                  | -                                  | 10,000                | (10,000)                | -                                       |
| Foyle Foundation                 | -                                  | 10,000                | (10,000)                | -                                       |
| Sandwell                         | -                                  | 10,000                | (10,000)                | -                                       |
| Other restricted funds < £10,000 | -                                  | 28,500                | (28,500)                | -                                       |
|                                  | <u>82</u>                          | <u>120,195</u>        | <u>(120,070)</u>        | <u>207</u>                              |
| <b>Total of funds</b>            | <u><u>7,097</u></u>                | <u><u>265,505</u></u> | <u><u>(237,001)</u></u> | <u><u>35,601</u></u>                    |

**16. Analysis of net assets between funds**

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

|                               | <b>Unrestricted<br/>funds<br/>2022</b> | <b>Total<br/>funds<br/>2022</b> |
|-------------------------------|--|---------------------------------|
|                               | £                                      | £                               |
| Tangible fixed assets         | 16,765                                 | <b>16,765</b>                   |
| Current assets                | 79,803                                 | <b>79,803</b>                   |
| Creditors due within one year | (43,568)                               | <b>(43,568)</b>                 |
| <b>Total</b>                  | <u><u>53,000</u></u>                   | <u><u>53,000</u></u>            |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 8,357  | 8,357                                 |
| Current assets                | 207  | 93,442                                       | 93,649                                |
| Creditors due within one year | -  | (66,405)                                     | (66,405)                              |
| <b>Total</b>                  | <u>207</u>                                 | <u>35,394</u>                                | <u>35,601</u>                         |

**17. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £8,283 (2021 - £5,573) during the year. There was no amount outstanding at the Balance Sheet date.

**18. Related party transactions**

During the year close family members of two trustees J Rutherford and D James held part-time, paid roles at OMEGA. Their combined remuneration totalled £17,837 in gross pay and pension contributions. There were no related party transactions declared during the previous year.

**OMEGA · ENDING ISOLATION, ENDING LONELINESS LTD**

England & Wales - Charity number 1120322

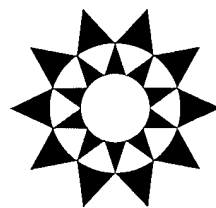
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# Accounts

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Registered number: 06196052  
Charity number: 1120322

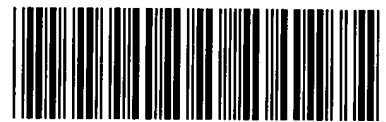
**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



**WR**  
**Partners**  
Protecting your future.



WEDNESDAY



A18 \*AAJF3TJM\* 15/12/2021 #155  
COMPANIES HOUSE

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Mr L Waters, Chairman<br>Ms C Davies, CBE<br>Ms J Evans<br>Mr D James<br>Mr J Rutherford<br>Ms G Stephens                |
| <b>Company registered number</b> | 06196052   |
| <b>Charity registered number</b> | 1120322  |
| <b>Registered office</b>         | London House<br>Town Walls<br>Shrewsbury<br>Shropshire<br>SY1 1TX  |
| <b>Accountants</b>               | WR Partners<br>Chartered Accountants<br>Belmont House<br>Shrewsbury Business Park<br>Shrewsbury<br>Shropshire<br>SY2 6LG |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their Annual Report together with the financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the second edition Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective October 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity has clear charitable objectives as defined in the Memorandum of Association to:

- Promote excellence in all aspects of health and social care provision, to enable people to live well until they die.
- Promote improvements in care for people nearing the end of their lives.
- Undertake research and training in support of the above.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Omega is funded by grants, donations, contracts and community fundraising activity.

**b. Activities for achieving objectives**

We share information, encourage self-help and peer support and deliver a range of targeted programmes and activities.

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

By working collaboratively to raise standards and encouraging continuous improvement, it is the aim of the charity that everyone nearing the end of their lives will benefit from the highest standards of care, regardless of geography or ability to pay. Omega currently only works in the United Kingdom.

In addition to delivering one-to-one charitable support to vulnerable clients, Omega is the home of the Chatterbox Action Against Loneliness Programme, A Letter from Louise, The Omega Bereavement Programme, The Omega Motor Neurone Disease Family Support Programme, and the Omega Network of Meeting Point Support Groups

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance**

**Implementing the Omega mission**

Omega helps people to face the challenges of later life. Most Omega clients have complex needs and have been overlooked by others. Typically they are either in crisis, coming to terms with loss or struggling to cope alone with extremely difficult caring situations. Some are in poor health and many are frail-elderly and/or have poor mobility. The majority of the clients we serve are:

- Bereaved, former caregivers
- Caregivers looking after someone with life limiting illness or who are themselves near the end of life but especially frail-elderly co-dependent family carers over the age of 75
- Anyone else facing challenging end of life issues

We identify clients and encourage them to come forward to get the help they need. We help them to help themselves and we inspire others to do more to support the clients we serve through collaboration and offering clients greater choice of provision. We keep in touch with socially isolated people; we promote self-help and peer-support; we share essential information and coping skills and provide purposeful, therapeutic paid work and volunteering opportunities.

Our scalable, sustainable, grassroots approach enhances personal well-being and makes a worthwhile contribution towards building community resilience.

We are implementing a plan to secure sustainable growth and strengthen the charity.

**COVID-19 response**

Omega trustees were quick to recognise the serious implications of the COVID-19 pandemic and as a result we implemented a planned delivery response in advance of the national lockdown and we were able to safely further extend our delivery and development capacity. We were forced to close the Omega office to callers and suspend all face-to-face activity, but we immediately increased the level of support we delivered remotely. We had to postpone delivery of our successful bereavement programme and bereavement outreach activity. We did however maintain telephone contact with clients and offered them access to other Omega services. It was also necessary to temporarily close all our Meeting Point Support Groups. We launched virtual groups in Shropshire and South Warwickshire and were able to maintain contact through telephone support and by correspondence.

We were, nevertheless, able to safely expand our key teams, appoint a Director of Programmes and an experienced Office Manager. We increased the paid hours allocated to volunteer recruitment and changed the recruitment process and the way we delivered induction training.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance (continued)**

**The valuable contribution of Omega colleagues paid and unpaid**

Over 335 people made a voluntary contribution to our important work this year - another Omega record, more than doubling the number of unpaid colleagues in our team. This is a highly significant development not least in terms of increasing the diversity of the team. We are indebted to each of our unpaid colleagues for their enthusiasm, kindness and personal commitment. We continue to rely heavily upon highly motivated, capable volunteers with a wide range of skills who work alongside a small staff team.

Unfortunately, we lost colleagues during the pandemic and colleagues lost close family members. We again send our condolences to every Omega family that has suffered a bereavement during the last twelve months.

**Collaboration and teamwork**

Due to the exceptional difficulties we faced together we are, more than ever, immensely grateful for the help and guidance we received from beneficiaries, supporters, delivery partners and colleagues. Colleagues, including those who have to face the challenges of dealing with poor health, bereavement and caring responsibilities, coped admirably with the additional pressures of dealing with rapid change and organisational growth.

The information and support needs of Omega clients are wide-ranging and often urgent. We continue, therefore, to value the relationships we have developed with supporters and delivery partners.

**Programme activities**

Whilst activity is clustered around Shropshire and the West Midlands, we helped clients in over 79 local authority areas this year who have found it difficult to access the urgent support they need. We are continuing to extend our reach.

We work with the families of patients suffering from motor neurone disease in North Shropshire and Powys. We remain grateful for the continuing support we receive from bereaved families and their friends and former colleagues. Over the years they have enabled us to provide a sustainable service offering tablet devices loaded with speech synthesising software and associated ICT equipment.

We have further expanded the multi-award-winning Chatterbox Action Against Loneliness enhanced telephone befriending programme and our A Letter from Louise safeguarded pen pal service.

Chatterbox continues to flourish in Sandwell with the benefit of a grant from Sandwell Metropolitan Borough Council.

Chatterbox is also firmly established and growing steadily in Shropshire, Walsall and Wolverhampton and we saw fresh growth in Dudley and Birmingham.

We saw the number of clients accessing our Chatterbox programme increase from approximately 65 in April 2020 to over 165 in March 2021. The number of volunteer befrienders rose from 41 to 139. The situation was similar in respect of the A Letter from Louise project. In April 2020 we matched 29 clients and in March 2021 this figure had risen to 104. We started the year with 50 volunteer pen pals and by March 2021 had recruited 179.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance (continued)**

**Outreach and information sharing**

We are determined to find new ways to address urgent, hidden need by targeting clients on the verge of crisis. Outreach has, therefore always been an essential part of our work. Despite being unable to conduct face-to face outreach activity this year we have noticed during the COVID-19 pandemic that businesses and local communities have made a concerted effort to share information about volunteering opportunities and services aimed at tackling loneliness and social isolation. This has been helpful. We have been able to make many useful new connections.

Outreach activity, developing and testing innovative delivery models and adopting innovative ways to share skills, information and knowledge remain important aspects of our work. In addition to providing a useful service to clients, A Letter from Louise is proving to be an effective outreach device. Many people find Omega after discovering A Letter from Louise.

**Grant Making Trusts and Foundations**

We are immensely grateful for the financial support we have received throughout the year and thank each of our financial stakeholders. This year we received help from the following statutory organisations: Kineton Parish Council, Sandwell Metropolitan Borough Council; Shrewsbury Town Council, Shropshire County Council and Warwickshire County Council. We are grateful to the following grant making trusts: Prince of Wales's Charitable Fund, Eveson Charitable Trust, Edward Gostling Foundation; Souter Charitable Trust, ExPat Foundation, Severn Trent, Foyle Foundation, Woodroffe Benton Foundation, MIND, Independent Age, Dumbreck Charity, William Cadbury, W E Dunn, The Hobson Charity, The Field Family Charitable Trust, National Lottery Community Fund, The Henry Smith Charity, The February Foundation, The George Henry Collins Charity, Truemark Trust, The Lady Forrester Trust, The Archer Trust, Donald Forrester Trust, The Masonic Charitable Foundation and Harry Payne.

**Corporate support**

We are also grateful to our commercial sponsors and individual donors and the many organisations who have supported our work throughout the year, including Waitrose & Partners, Tesco, Asda, Rotary Club of Shrewsbury, Rotary Club of Oswestry, Draeger Safety, Blakemore Foundation, Shropshire Masonic Charitable Foundation, Staffordshire Masonic Charitable Foundation, Western Power Distribution Community Matters Fund, Severn Trent Community Fund, CAF Resilience Fund, Assura Community Fund, Quadient, EDSB Group, Nisa, Co-op Midcounties, Sovereign Housing, A Letton Percival, Wessex Water, Lanyon Bowdler Solicitors, Countryside Properties and Barratt Developments.

The financial help and help-in kind we receive from our corporate supporters adds significant value to our work.

**Former Omega Patron Janet Wood**

Sadly, we lost one of our remarkable Patrons. Janet Wood died in January 2021 following a long illness. She served Omega for over 12 years and was a terrific Omega ambassador who played a big part in many of our early achievements. She was a good friend and a valuable colleague.

Janet's warmth and kindness was infectious. She reached out to people who others had left behind; she listened carefully and was a calming influence. In short, Janet was a good person who made good things happen. We will remember her with fondness and admiration.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Achievements and performance (continued)**

**Temporary disruption**

Notwithstanding the COVID-related challenges we faced in early March 2021, we had to deal with an additional complication; we suffered extensive water damage at our main office in Shrewsbury and temporarily lost access to 80% of our ground floor office space. Repairs are expected to take 6-9 months to complete. Fortunately, we were able to quickly secure alternative accommodation and made a concerted effort to maintain service delivery by supporting colleagues working remotely.

**Heartfelt thanks**

We thank all our colleagues, former colleagues, friends and supporters this year more than ever for their ingenuity, kindness and flexibility.

**Public Benefit**

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

**Financial review**

**a. Going concern**

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

**b. Financial review**

We adopt a prudent approach to income generation in order to secure long-term delivery funded by a broad funding base. We are not reliant on any single source of income. We have made an effort to increase community income. Despite our inability to conduct face-to-face activity this year we were able to significantly increase the amount of community income raised. For example, the Omega Lottery continues to attract loyal subscribers and we benefit enormously from supporters who help us regularly. We have also increased our corporate income and have developed some key partnerships which add values to our work. Overall community income this financial year amounted to £42,937 (up from £19,937 in 2020).

We are grateful to the late Henry Heath MBE for his generous legacy. His legacy will make a significant impact. We expect that future legacies will help to strengthen the charity and welcome enquiries from supporters and potential donors and their legal representatives.

Grant fundraising income increased this year by £104,697 (89%) following a rise of 104% the previous year. Expenditure increased by £103,419 (77%).

After reflecting deferred income of £60,500 we secured a surplus of £28,504 (£4,277 in 2020).

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**c. Reserves policy**

As of 31st March 2021 we held free reserves of £27,037 (2020: £5,430) and unrestricted reserves of £35,394 (2020: £7,014).

This figure represents approximately 6 weeks budgeted running costs, well below the 4-month target set by Trustees. We are still in the process of addressing this. We usually defer income at the end of the year and report our reserves immediately before scheduled grant payments and other income reaches us. As reported above, this year we deferred income of £60,500 up from £30,000 in 2019-20. We expect to be able to report further progress within the next 12 months.

**d. Risk management**

Trustees adopt a consistent and prudent approach to decision-making. A risk management process is in place, which is reviewed and updated regularly. Potential risks are assessed, classified, recorded and dealt with appropriately. Insurance is in place to cover residual operating risks. The Trustees have considered the major risks to which the charity is exposed, and are satisfied that systems are in place to manage and mitigate exposure to them.

**e. Plans for the future**

Loneliness remains a major issue for Omega clients. Caring near end of life and bereavement can result in social isolation. Both have been exacerbated by the COVID-19 pandemic. As we see demand for our services continuing to rise and more referrals reaching us from the NHS and other end of life charities we plan to further strengthen our management capacity and expand our delivery and development teams. This will lead to a stronger and more sustainable charity.

We are on track to work intensively with at least 500 vulnerable clients who have found it difficult to access urgent support and we expect to make further progress towards achieving our reserves policy of 4 months running costs.

**Structure, governance and management**

**a. Constitution**

Omega, The National Association for End of Life Care is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Statement of Trustees' responsibilities**

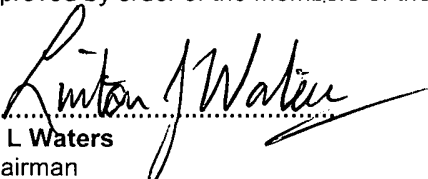
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
**Mr L Waters**  
Chairman

Date: 7 December 2021

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**Independent Examiner's Report to the Trustees of Omega, The National Association for End of Life Care ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, 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 charity 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.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: *WR Partners*

Dated: 10/12/2021

Tim Lunt

BA FCCA MIRPM

**WR Partners**  
Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

| Note                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |         |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|---------|
| <b>Income from:</b>                |                                    |                                  |                             |                             |         |
| Donations and legacies             | 3                                  | 137,752                          | 120,195                     | 257,947                     | 126,143 |
| Other trading activities           | 4                                  | 7,536                            | -                           | 7,536                       | 11,665  |
| Investments                        | 5                                  | 22                               | -                           | 22                          | 52      |
| <b>Total income</b>                | <b>145,310</b>                     | <b>120,195</b>                   | <b>265,505</b>              | <b>137,860</b>              |         |
| <b>Expenditure on:</b>             |                                    |                                  |                             |                             |         |
| Raising funds                      | 6                                  | 2,037                            | -                           | 2,037                       | 2,440   |
| Charitable activities              | 7                                  | 114,894                          | 120,070                     | 234,964                     | 131,142 |
| <b>Total expenditure</b>           | <b>116,931</b>                     | <b>120,070</b>                   | <b>237,001</b>              | <b>133,582</b>              |         |
| <b>Net movement in funds</b>       | <b>28,379</b>                      | <b>125</b>                       | <b>28,504</b>               | <b>4,278</b>                |         |
| <b>Reconciliation of funds:</b>    |                                    |                                  |                             |                             |         |
| Total funds brought forward        | 7,015                              | 82                               | 7,097                       | 2,819                       |         |
| Net movement in funds              | 28,379                             | 125                              | 28,504                      | 4,278                       |         |
| <b>Total funds carried forward</b> | <b>35,394</b>                      | <b>207</b>                       | <b>35,601</b>               | <b>7,097</b>                |         |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 25 form part of these financial statements.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06196052**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

|  | Note | 2021<br>£            | 2020<br>£           |
|--|------|----------------------|---------------------|
| <b>Fixed assets</b>                            |      |                      |                     |
| Tangible assets                                | 12   | 8,357                | 1,584               |
|  |      | <u>8,357</u>         | <u>1,584</u>        |
| <b>Current assets</b>                          |      |                      |                     |
| Debtors  | 13   | 4,171                | 3,214               |
| Cash at bank and in hand                       |      | 89,478               | 37,986              |
|  |      | <u>93,649</u>        | <u>41,200</u>       |
| Creditors: amounts falling due within one year | 14   | (66,405)             | (35,687)            |
| <b>Net current assets</b>                      |      | <u>27,244</u>        | <u>5,513</u>        |
| <b>Total net assets</b>                        |      | <u><u>35,601</u></u> | <u><u>7,097</u></u> |
| <b>Charity funds</b>                           |      |                      |                     |
| Restricted funds                               | 16   | 207                  | 82                  |
| Unrestricted funds                             | 16   | 35,394               | 7,015               |
| <b>Total funds</b>                             |      | <u><u>35,601</u></u> | <u><u>7,097</u></u> |

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

.....  
 Mr L Waters  
 Chairman

Date:

*Linton J Waters*  
 7 December 2021

The notes on pages 13 to 25 form part of these financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

Omega, The National Association for End of Life Care is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the second edition Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Omega, The National Association for End of Life Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Trustees have also assessed the potential impact on the future operations of the Charity with regard to the Covid-19 outbreak. The Charity is considered to be well positioned given the current environment with no impact on the going concern basis of the financial statements.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

|                       |                        |
|-----------------------|------------------------|
| Fixtures and fittings | - 25% reducing balance |
| Computer equipment    | - 25% reducing balance |

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|----------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations                  | 34,573                                       | 125  | <b>34,698</b>                         | 7,067                                 |
| Grants                     | 102,498                                      | 120,070                                    | <b>222,568</b>                        | 117,871                               |
| Similar incoming resources | 681  | -  | <b>681</b>                            | 1,205                                 |
|                            | <u>137,752</u>                               | <u>120,195</u>                             | <u><b>257,947</b></u>                 | <u>126,143</u>                        |
| <i>Total 2020</i>          | <u>125,940</u>                               | <u>203</u>                                 | <u>126,143</u>                        |                                       |

**4. Income from other trading activities**

**Income from fundraising events**

|                          | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Other fundraising events | 7,536  | <b>7,536</b>                          | 11,665                                |
| <i>Total 2020</i>        | <u>11,665</u>                                | <u>11,665</u>                         |                                       |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**5. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 22   | 22                                    | 52                                    |
|                   | <hr/> <hr/>                                  | <hr/> <hr/>                           | <hr/> <hr/>                           |
| <i>Total 2020</i> | 52   | 52                                    |                                       |
|                   | <hr/> <hr/>                                  | <hr/> <hr/>                           |                                       |

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                   | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-----------------------------------|--|---------------------------------------|---------------------------------------|
| Costs of raising voluntary income | 2,037  | 2,037                                 | 2,440                                 |
|                                   | <hr/> <hr/>                                  | <hr/> <hr/>                           | <hr/> <hr/>                           |
| <i>Total 2020</i>                 | 2,440  | 2,440                                 |                                       |
|                                   | <hr/> <hr/>                                  | <hr/> <hr/>                           |                                       |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                   | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Direct costs      | 114,894                            | 120,070                          | <b>234,964</b>              | 131,143                     |
| <i>Total 2020</i> | <u>131,022</u>                     | <u>121</u>                       | <u>131,143</u>              |                             |

**Summary by expenditure type**

|                   | Staff costs<br>2021<br>£ | Depreciation<br>2021<br>£ | Other costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|--------------------------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| Direct costs      | 195,312                  | 2,786                     | 36,866                   | <b>234,964</b>              | 131,143                     |
| <i>Total 2020</i> | <u>97,822</u>            | <u>529</u>                | <u>32,792</u>            | <u>131,143</u>              |                             |

**8. Analysis of expenditure by activities**

|                   | Activities<br>undertaken<br>directly<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|---|-----------------------------|-----------------------------|
| Direct costs      | 234,964   | <b>234,964</b>              | 131,143                     |
| <i>Total 2020</i> | <u>131,143</u>                                    | <u>131,143</u>              |                             |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                | <b>Activities<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|--------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                    | 195,312                          | <b>195,312</b>                        | 97,822                                |
| Depreciation                   | 2,786                            | <b>2,786</b>                          | 529                                   |
| Printing                       | 5,737                            | <b>5,737</b>                          | 1,892                                 |
| Travel                         | 509                              | <b>509</b>                            | 3,178                                 |
| Projects                       | 1,118                            | <b>1,118</b>                          | 1,552                                 |
| Telephone                      | 3,521                            | <b>3,521</b>                          | 2,096                                 |
| Computer costs                 | 2,253                            | <b>2,253</b>                          | 1,306                                 |
| Subscriptions and publications | 511                              | <b>511</b>                            | 211                                   |
| Bank charges                   | 69                               | <b>69</b>                             | 60                                    |
| Sundry                         | 1,213                            | <b>1,213</b>                          | 1,806                                 |
| Rent                           | 11,109                           | <b>11,109</b>                         | 8,601                                 |
| Rates and water                | 1,222                            | <b>1,222</b>                          | 1,104                                 |
| Insurance                      | 2,520                            | <b>2,520</b>                          | 2,283                                 |
| Light and heat                 | 2,167                            | <b>2,167</b>                          | 2,127                                 |
| Repairs and renewals           | 2,137                            | <b>2,137</b>                          | 326                                   |
| Accountancy fees               | 1,969                            | <b>1,969</b>                          | 1,308                                 |
| Staff expenses                 | 496                              | <b>496</b>                            | 184                                   |
| Legal fees                     | -                                | -                                     | 1,195                                 |
| Trustee expenses               | -                                | -                                     | 54                                    |
| Consultancy fees               | 385                              | <b>385</b>                            | 2,042                                 |
| Events                         | (70)                             | <b>(70)</b>                           | 1,467                                 |
|                                | <u>234,964</u>                   | <u><b>234,964</b></u>                 | <u>131,143</u>                        |
| <i>Total 2020</i>              | <u>131,143</u>                   | <u>131,143</u>                        |                                       |

**9. Independent examiner's remuneration**

|   | <b>2021<br/>£</b>   | <b>2020<br/>£</b> |
|---|---------------------|-------------------|
| Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts | <u><b>1,362</b></u> | <u>1,308</u>      |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**10. Staff costs**

|  | 2021<br>£      | 2020<br>£     |
|--|----------------|---------------|
| Wages and salaries                                   | 184,197        | 91,569        |
| Social security costs                                | 5,542          | 2,088         |
| Contribution to defined contribution pension schemes | 5,573          | 4,166         |
|  | <u>195,312</u> | <u>97,823</u> |

The average number of persons employed by the charity during the year was as follows:

|  | 2021<br>No. | 2020<br>No. |
|--|-------------|-------------|
|  | <u>25</u>   | <u>15</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 April 2020          | 13,577                        | 28,743                     | 42,320        |
| Additions                | 380                           | 9,179                      | 9,559         |
| At 31 March 2021         | <u>13,957</u>                 | <u>37,922</u>              | <u>51,879</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 April 2020          | 13,215                        | 27,521                     | 40,736        |
| Charge for the year      | 186                           | 2,600                      | 2,786         |
| At 31 March 2021         | <u>13,401</u>                 | <u>30,121</u>              | <u>43,522</u> |
| <b>Net book value</b>    |                               |                            |               |
| At 31 March 2021         | <u>556</u>                    | <u>7,801</u>               | <u>8,357</u>  |
| At 31 March 2020         | <u>362</u>                    | <u>1,222</u>               | <u>1,584</u>  |

**13. Debtors**

|                                | 2021<br>£    | 2020<br>£    |
|--------------------------------|--------------|--------------|
| <b>Due within one year</b>     |              |              |
| Prepayments and accrued income | 4,171        | 3,214        |
|                                | <u>4,171</u> | <u>3,214</u> |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Creditors: Amounts falling due within one year**

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | -             | 179           |
| Other taxation and social security | 3,471         | 1,725         |
| Other creditors                    | 1,072         | 475           |
| Accruals and deferred income       | 61,862        | 33,308        |
|                                    | <u>66,405</u> | <u>35,687</u> |
|                                    | <u>66,405</u> | <u>35,687</u> |
|                                    | 2021<br>£     | 2020<br>£     |
| Deferred income at 1 April 2020    | 32,000        | 30,000        |
| Resources deferred during the year | 28,500        | 2,000         |
|                                    | <u>60,500</u> | <u>32,000</u> |
|                                    | <u>60,500</u> | <u>32,000</u> |

**15. Financial instruments**

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| <b>Financial assets</b>  |               |               |
| Financial assets measured at fair value through income and expenditure | 89,478        | 37,986        |
|  | <u>89,478</u> | <u>37,986</u> |
|  | <u>89,478</u> | <u>37,986</u> |

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds**

**Statement of funds - current year**

|                                  | Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Balance at 31<br>March 2021<br>£ |
|----------------------------------|---------------------------------|----------------|------------------|----------------------------------|
| <b>Unrestricted funds</b>        |                                 |                |                  |                                  |
| General Funds - all funds        | 7,015                           | 145,310        | (116,931)        | 35,394                           |
| <b>Restricted funds</b>          |                                 |                |                  |                                  |
| MND Family Support               | 82                              | 125            | -                | 207                              |
| National Lottery Community Fund  | -                               | 31,570         | (31,570)         | -                                |
| PWCF Fund                        | -                               | 30,000         | (30,000)         | -                                |
| Edward Gostling                  | -                               | 10,000         | (10,000)         | -                                |
| Foyle Foundation                 | -                               | 10,000         | (10,000)         | -                                |
| Sandwell                         | -                               | 10,000         | (10,000)         | -                                |
| Other restricted funds < £10,000 | -                               | 28,500         | (28,500)         | -                                |
|                                  | 82                              | 120,195        | (120,070)        | 207                              |
| <b>Total of funds</b>            | <b>7,097</b>                    | <b>265,505</b> | <b>(237,001)</b> | <b>35,601</b>                    |

**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 April 2019</i> | <i>Income</i>  | <i>Expenditure</i> | <i>Balance at<br/>31 March<br/>2020</i> |
|---------------------------|------------------------------------|----------------|--------------------|---|
|                           | £                                  | £              | £                  | £                                       |
| <b>Unrestricted funds</b> |                                    |                |                    |   |
| General Funds             | 2,819                              | 137,658        | (133,462)          | 7,015                                   |
| <b>Restricted funds</b>   |                                    |                |                    |   |
| MND Family Support        | -                                  | 203            | (121)              | 82                                      |
| <b>Total of funds</b>     | <u>2,819</u>                       | <u>137,861</u> | <u>(133,583)</u>   | <u>7,097</u>                            |

**17. Analysis of net assets between funds**

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

|                               | <b>Unrestricted<br/>funds<br/>2021</b> | <b>Restricted<br/>funds<br/>2021</b> | <b>Total<br/>funds<br/>2021</b> |
|-------------------------------|--|--------------------------------------|---------------------------------|
|                               | £                                      | £                                    | £                               |
| Tangible fixed assets         | 8,357                                  | -                                    | 8,357                           |
| Current assets                | 93,442                                 | 207                                  | 93,649                          |
| Creditors due within one year | (66,405)                               | -                                    | (66,405)                        |
| <b>Total</b>                  | <u>35,394</u>                          | <u>207</u>                           | <u>35,601</u>                   |

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**OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**17. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2020<br/>£</i> | <i>Restricted<br/>funds<br/>2020<br/>£</i> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 1,584  | -  | 1,584                                 |
| Current assets                | 41,118                                       | 82   | 41,200                                |
| Creditors due within one year | (35,687)                                     | -  | (35,687)                              |
| <b>Total</b>                  | <u>7,015</u>                                 | <u>82</u>                                  | <u>7,097</u>                          |

**18. Pension commitments**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**19. Related party transactions**

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.