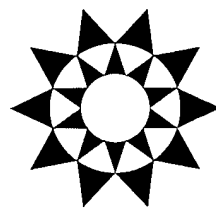
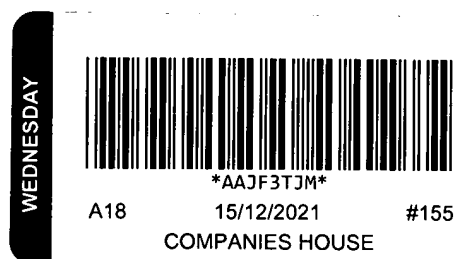


Registered number: 06196052  
Charity number: 1120322

**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.



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

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**CONTENTS**

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	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 8
<b>Independent examiner's report</b>	9 - 10
<b>Statement of financial activities</b>	11
<b>Balance sheet</b>	12
<b>Notes to the financial statements</b>	13 - 25

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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 Ms C Davies, CBE Ms J Evans Mr D James Mr J Rutherford Ms G Stephens
<b>Company registered number</b>	06196052
<b>Charity registered number</b>	1120322
<b>Registered office</b>	London House Town Walls Shrewsbury Shropshire SY1 1TX
<b>Accountants</b>	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**  
**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**  
(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)**

**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**

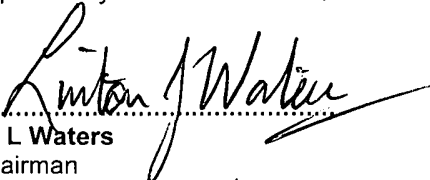
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<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 £	2020 £
<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:

*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**  
(A company limited by guarantee)

**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**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	34,573	125	34,698	7,067
Grants	102,498	120,070	222,568	117,871
Similar incoming resources	681	-	681	1,205
	<u>137,752</u>	<u>120,195</u>	<u>257,947</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**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other fundraising events	7,536	7,536	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 funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Investment income	22	22	52
	<u>22</u>	<u>22</u>	<u>52</u>
<i>Total 2020</i>	52	52	
	<u>52</u>	<u>52</u>	

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Costs of raising voluntary income	2,037	2,037	2,440
	<u>2,037</u>	<u>2,037</u>	<u>2,440</u>
<i>Total 2020</i>	2,440	2,440	
	<u>2,440</u>	<u>2,440</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 2021**

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

**Summary by fund type**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	114,894	120,070	234,964	131,143
<i>Total 2020</i>	131,022	121	131,143	

**Summary by expenditure type**

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	195,312	2,786	36,866	234,964	131,143
<i>Total 2020</i>	97,822	529	32,792	131,143	

**8. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	234,964	234,964	131,143
<i>Total 2020</i>	131,143	131,143	

**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 2021**

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

**Analysis of direct costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	195,312	195,312	97,822
Depreciation	2,786	2,786	529
Printing	5,737	5,737	1,892
Travel	509	509	3,178
Projects	1,118	1,118	1,552
Telephone	3,521	3,521	2,096
Computer costs	2,253	2,253	1,306
Subscriptions and publications	511	511	211
Bank charges	69	69	60
Sundry	1,213	1,213	1,806
Rent	11,109	11,109	8,601
Rates and water	1,222	1,222	1,104
Insurance	2,520	2,520	2,283
Light and heat	2,167	2,167	2,127
Repairs and renewals	2,137	2,137	326
Accountancy fees	1,969	1,969	1,308
Staff expenses	496	496	184
Legal fees	-	-	1,195
Trustee expenses	-	-	54
Consultancy fees	385	385	2,042
Events	(70)	(70)	1,467
	<u>234,964</u>	<u>234,964</u>	<u>131,143</u>
<i>Total 2020</i>	<u>131,143</u>	<u>131,143</u>	

**9. Independent examiner's remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>1,362</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 £	2020 £
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 No.	2020 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**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<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 £	2020 £
<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**  
(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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**14. Creditors: Amounts falling due within one year**

	2021 £	2020 £
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>
	2021 £	2020 £
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>

**15. Financial instruments**

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<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**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<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>	7,097	265,505	(237,001)	35,601

**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 2021**

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

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>				
General Funds	2,819	137,658	(133,462)	7,015
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>				
MND Family Support	-	203	(121)	82
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<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 funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 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)
	<u>          </u>	<u>          </u>	<u>          </u>
<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 funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</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.