

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



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

CONTENTS

	Page
Reference and administrative details of the Charitable Company, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11 - 12
Notes to the financial statements	13 - 27

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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.

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

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

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

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

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

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.

OMEGA, THE NATIONAL ASSOCIATION FOR END OF LIFE CARE
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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.

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

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).

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

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

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.

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

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

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

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

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

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.

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

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

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.

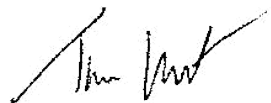
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
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
Total income		224,572	32,415	256,987	310,403
Expenditure on:					
Raising funds	6	-	1,325	1,325	2,359
Charitable activities	7	218,956	61,331	280,287	290,645
Total expenditure		218,956	62,656	281,612	293,004
Net movement in funds		5,616	(30,241)	(24,625)	17,399
Reconciliation of funds:					
Total funds brought forward		-	53,000	53,000	35,601
Net movement in funds		5,616	(30,241)	(24,625)	17,399
Total funds carried forward		5,616	22,759	28,375	53,000

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 £	2022 £
Fixed assets			
Tangible assets	12	18,937	16,765
		<u>18,937</u>	<u>16,765</u>
Current assets			
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)
Net current assets		<u>9,438</u>	<u>36,235</u>
Total assets less current liabilities		<u>28,375</u>	<u>53,000</u>
Total net assets		<u><u>28,375</u></u>	<u><u>53,000</u></u>

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

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

	Note	2023 £	2022 £
Charity funds			
Restricted funds	15	5,616	-
Unrestricted funds	15	22,759	53,000
Total funds		<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.

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**

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.

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**

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.

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**

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.

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

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

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Corporate sponsor				
National Grid Community Matters	-	5,000	5,000	-
Subtotal detailed disclosure	-	5,000	5,000	-

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other fundraising events	10,207	10,207	8,756
<i>Total 2022</i>	<i>8,756</i>	<i>8,756</i>	

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 funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	226	226	4
<i>Total 2022</i>	4	4	

6. Expenditure on raising funds

Costs of raising voluntary income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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**

8. Analysis of expenditure by activities

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

9. Independent examiner's remuneration

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

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 No.	2022 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 fittings £	Computer equipment £	Total £
Cost or valuation			
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>
Depreciation			
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>
Net book value			
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 £	2022 £
Due within one year		
Prepayments and accrued income	9,285	10,752
	<u>9,285</u>	<u>10,752</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**

14. Creditors: Amounts falling due within one year

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	53,000	32,415	(62,656)	22,759
Restricted funds				
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
Total of funds	53,000	256,987	(281,612)	28,375

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**

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:

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 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
General Funds - all funds	35,394	84,657	(67,051)	-	53,000
Restricted funds					
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)	-	-
Total of funds	35,601	310,403	(293,004)	-	53,000

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	16,765	16,765
Current assets	79,803	79,803
Creditors due within one year	(43,568)	(43,568)
Total	<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.