

# LIFTING THE BURDEN

England & Wales · Charity number 1130642

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">06943628</a>
Registered	2009-07-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	21-27 Lambs Conduit Street London WC1N 3GS
Phone	02079353793
Email	<a href="mailto:mail@l-t-b.org">mail@l-t-b.org</a>
Website	<a href="http://www.l-t-b.org">www.l-t-b.org</a>

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING CAUSED BY HEADACHES OF ALL KINDS TO PEOPLE AROUND THE WORLD, IN PARTICULAR BUT NOT EXCLUSIVELY BY:-(I) MEASURING AND RAISING AWARENESS OF THE BURDENS ATTRIBUTABLE TO HEADACHE DISORDERS;(II) PLANNING AND HELPING TO PLAN AND IMPLEMENT HEALTH-CARE AND EDUCATIONAL INITIATIVES THAT WILL MITIGATE THESE BURDENS WHEREVER IN THE WORLD THEY OCCUR; AND(III) COLLABORATING WITH THE WORLD HEALTH ORGANIZATION AND OTHER ORGANIZATIONS.

**Activities:** The charity conducts the Global Campaign against Headache in official relations with the World Health Organization in order to reduce the burdens attributable to headache disorders worldwide.

## Classification

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- **How:** Provides Other Finance, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** NATIONAL AND OVERSEAS

- Benin
- Brazil
- Cambodia
- Cameroon
- China
- Colombia
- Croatia
- Denmark
- Estonia
- Ethiopia
- Georgia
- Germany
- Iceland
- India
- Iran
- Latvia
- Lithuania
- Malawi
- Mali
- Mexico
- Moldova
- Mongolia
- Morocco
- Nepal
- Norway
- Pakistan
- Peru
- Portugal
- Russia
- Saudi Arabia
- Switzerland
- Turkey
- United States

- Zambia

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£8,463	£24,396	-	-
2023-12-31	£811	£14,080	-	-
2022-12-31	£4,219	£12,913	-	-
2021-12-31	£9	£9,049	-	-
2020-12-31	£619	£21,120	-	-

## Trustees

Name	Role	Appointed
Dr Amalie Akulenok Berring-Uldum		2025-11-01
Dr Andreas Kattem Husoy		2024-09-10
Dr Risako Amanda Shirane		2025-11-01
PROFESSOR RIGMOR JENSEN MD, PHD		2011-09-29
PROFESSOR TIMOTHY JOHN STEINER PHD, FRCP		
Professor Latifa Adarmouch		2025-11-01
Professor Raquel Gil-Gouveia		2024-11-20

**LIFTING THE BURDEN**

England & Wales - Charity number 1130642

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# Accounts

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**Trustees**

Professor Zaza Katsarava, Chairman  
Professor Timothy John Steiner, Global Campaign Director  
Professor Rigmor Hoejland Jensen  
Professor Derya Uluduz Ugurlu  
Professor Lars Jacob Stovner

**Company registered number**

06943628

**Charity registered number**

1130642

**Registered office**

21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Company secretary**

Mrs Ulla Schultz

**Accountants**

Griffin Stone Moscrop & Co  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**

National Westminster Bank plc  
5 Market Place  
Kingston-Upon-Thames  
Surrey  
KT1 1JX

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of the Lifting The Burden for the year ended 31 December 2021.

The trustees confirm that the annual report, which serves the purposes of both a trustees' report and a directors' report under company law, 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 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**

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.

The charitable company's overarching objective is to reduce the burden of headache worldwide. It pursues this solely through the conduct of the Global Campaign against Headache, a programme of activity planned and carried out in official relations with the World Health Organization.

The charitable company's policy is to give priority to activities within the Global Campaign that will meet greatest needs, subject to the existence of opportunity to act. The charitable company sets and continuously revises its aims accordingly.

**b. Strategies for achieving objectives**

The charitable company works with partner organizations (in particular, the World Health Organization), institutions and individuals to achieve its objective through:

- a) measuring the burden of headache in countries and regions worldwide;
- b) raising awareness of the burden of headache in countries and regions worldwide;
- c) educating at various levels; and
- d) planning, implementing, testing and refining health-care solutions to the burden of headache in countries and regions worldwide.

**c. Grant-making policies**

The charitable company will make grants to organizations or institutions where: a) this will support an activity likely, in the estimation of the trustees, to achieve one or more of its aims or contribute effectively to its objective; b) the outcomes of the activity will be ascertainable; c) the recipient agrees to the account for use of the grant; and d) the amount of the grant is such that, in the view of the trustees, the expected returns will represent good value for money relative to the circumstances in which the grant is made.

The charitable company does not invite applications for grants.

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**LIFTING THE BURDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance**

**a. Review of activities**

The charitable company's programme of activities constitutes the Global Campaign against Headache, conducted in official relations with the World Health Organization.

For most of the year, the covid-19 pandemic has continued to obstruct or curtail these activities. International collaborations have been rendered very difficult by travel restrictions. School closures have largely caused the global schools-based study of child and adolescent headache burden to be suspended. To the extent possible within these limitations, analyses have continued of adult burden-of-headache studies from Cameroon, Benin, Morocco, Peru, northern India, Pakistan and Saudi Arabia, and of child and adolescent studies from Mongolia, Turkey, Lithuania, Austria, Zambia, Ethiopia, Benin and Iran, with publications being prepared and some in print. Schools-based studies in Cameroon, Georgia, Spain, India, Nepal and Cambodia have continued to be delayed.

Also delayed has been quality control of the database at the Norwegian University of Science and Technology, which accumulates data from these and all other Global Campaign studies as a resource informing the Global Burden of Disease (GBD) study, global public-health policy, and future research.

The charitable company has, in these difficult times, continued to focus on its ultimate objective: intervention to reduce the burden of headache. The series of publications on "Value of Treatment", a collaborative project with the European Brain Council, has been extended. "Treatment" in this context is the proposed intervention: an adaptable template for structured headache services (SHS) based in primary care and supported by educational initiatives. Earlier cost-effectiveness analyses of the direct costs of implementing SHS have been supplemented by enquiries into the complex relationship between headache-attributed impairment and the indirect costs of lost productivity. The specific collaboration with European Headache Federation to validate methods of quality evaluation to be applied to these services remains delayed.

Within its official relations, the charitable company has continued to participate in relevant activities of the World Health Organization

**b. Investment policy and performance**

The charitable company has adopted a highly risk-averse investment policy, and maintains this policy in view of the substantial fiscal uncertainties imposed by the covid-19 pandemic. Despite falling interest rates, funds not expected to be called upon within 12 to 18 months are placed on deposit in a United Kingdom bank at the best terms available. As a result of this policy, bank interest receivable in respect of the accounting period amounted to £9

**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.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**b. Financial activities and affairs**

The charitable company's restricted activities during the year have neither supported nor created a need for fundraising. The statement of financial activities for the year ended 31 December 2021 shows total income of £9 and total expenditure of £9,049. At 31 December 2021 the unrestricted fund balance was £88,663 and the restricted funds totalled £2,642.

In the opinion of the trustees, the overall state of affairs of the charitable company at 31 December 2021 is satisfactory.

**c. Reserves policy**

It is the policy of the charitable company to hold in reserve a minimum of two months' human resources costs together with a sufficient amount in general reserves to enable an orderly close-down of the charitable company should it become unable to continue.

**Structure, governance and management**

**a. Constitution**

Lifting The Burden is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association date 19 June 2009. The company was incorporated on 24 June 2009 and became a registered charity on 21 July 2009.

The principal object of Lifting The Burden is for the benefit of the public to relieve the suffering caused by headaches of all kinds to people around the world.

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

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

Trustees are selected for their professional knowledge and experience in the field of headache and public health, in which the charitable company operates. They are likely already to be familiar with the charitable company's purposes and activities.

Newly appointed trustees receive advice, as an induction, on the history, objectives and activities of the charitable company, on trustee responsibilities (in particular through provision of the Charity Commission publication *The Essential Trustee: An Introduction*) and on the charitable company's financial situation.

**c. Organisational structure and decision-making policies**

The charitable company is governed by its board of trustees (which is also the board of directors). Currently, only members of the board of trustees are members of the charitable company. The board is considering reopening membership to individuals who have contributed to or are actively involved in the charitable company's activities within the Global Campaign against Headache.

The board of trustees is responsible for all decisions with regard to the appointment of new trustees or of members of the charitable company, and to the charitable company's priorities amongst its aims, activities and use of resources.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**Structure, governance and management (continued)**

**d. Risk management**

The trustees have assessed the major risks to which Lifting The Burden is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate the charitable company's exposure thereto.

**Plans for future periods**

Because of the covid-19 pandemic, the board of trustees has been forced to keep many activities on hold, and limit the pursuit or planning of others. As travel and other restrictions are lifted during 2022, resumptions will become possible, even though the pandemic is not over and continues to cause major problems, especially in low- and middle-income countries where the charitable company seeks to be active.

Nevertheless, with the analyses in hand, stage one of the Global Campaign against Headache will soon be considered complete as far as adult headache is concerned. The global survey of childhood and adolescent headache will continue in a number of countries once schools reopen. Academic collaborators will be sought for studies elsewhere, especially in American, Eastern Mediterranean and Western Pacific Regions. As these add data to future iterations of the GBD study, campaign stage two (raising awareness) will also be fulfilled. Campaign stage three will therefore remain the focus of the charitable company's continuing and future activities.

The charitable company maintains its official relations with the World Health Organization, and application will be made during 2022 to renew these until 2026. The charitable company will continue working with the Institute for Health Metrics and Evaluation as they look towards using evidence to influence policy, a purpose aligned with stage three of the Global Campaign and its ultimate objective. In pursuit of this objective, which requires engagement with health politicians at local and national government levels, the charitable company recognises the value of its continuing partnerships with these organisations, and will welcome much closer collaboration with the International Headache Society.

**Members**

The charitable company is a company limited by guarantee. The members of the charitable company are the trustees, together with such individual and corporate members as the trustees from time to time admit to membership, who are currently none. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**Statement of trustees' responsibilities**

The trustees (who are also the directors of the 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 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 judgements 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 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:



.....  
**T J Steiner**  
Trustee

Date: 27 September 2022

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Independent examiner's report to the trustees of Lifting The Burden ('the company')**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the 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 financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.

**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 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 charity 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 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 company and the charity trustees as a body, for my work or for this report.

Signed:



Dated: 27 September 2022

Reema Mistry, ACA

**Griffin Stone Moscrop & Co**  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**LIFTING THE BURDEN**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted fund 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Investments	4	9	-	9	101
Other income	5	-	-	-	518
<b>Total income</b>		<b>9</b>	<b>-</b>	<b>9</b>	<b>619</b>
<b>Expenditure on:</b>					
Raising funds	6	460	-	460	1,035
Charitable activities		7,792	126	7,918	20,085
Other	8	652	19	671	-
<b>Total expenditure</b>		<b>8,904</b>	<b>145</b>	<b>9,049</b>	<b>21,120</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		97,558	2,787	100,345	120,846
Net movement in funds		(8,895)	(145)	(9,040)	(20,501)
<b>Total funds carried forward</b>		<b>88,663</b>	<b>2,642</b>	<b>91,305</b>	<b>100,345</b>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06943628**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2021 £	2020 £	2020 £
<b>Current assets</b>					
Cash at bank and in hand		95,625		108,553	
Creditor: amount falling due within one year	11	(4,320)		(8,208)	
<b>Net current assets</b>			<b>91,305</b>		100,345
<b>Total net assets</b>			<b>91,305</b>		100,345
<b>Charity funds</b>					
Restricted funds	13		2,642		2,787
Unrestricted fund	13		88,663		97,558
<b>Total funds</b>			<b>91,305</b>		100,345

The 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:



.....  
**T J Steiner**  
Trustee

Date: 27 September 2022

The notes on pages 10 to 19 form part of these financial statements.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**1. General information**

Lifting The Burden is a charitable company registered in England. Its registered office address is 21-27 Lamb's Conduit Street, London, WC1N 3GS.

Lifting The Burden is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The financial statements are prepared in sterling, which is the functional currency of the charitable company, and are rounded to the nearest £1.

**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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The preparation of financial statements in compliance with the Charities SORP (FRS 102) and FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies (see note 3).

Lifting The Burden meets the definition of a public benefit entity under FRS 102.

**2.2 Going concern**

There are no material uncertainties concerning the charitable company's ability to continue as a going concern.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the 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.

Donated services and facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the 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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it 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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs, are allocated to the applicable expenditure headings.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes.

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.7 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The company is not, however, exempt from value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

**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 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.

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.

**2.10 Financial instruments**

The 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 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 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 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.

Investment income, gains and losses are allocated to the appropriate fund.

**LIFTING THE BURDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

**4. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Bank interest receivable	9	<b>9</b>	101
<b>Total 2021</b>	<u>9</u>	<u><b>9</b></u>	<u>101</u>
Total 2020	<u>101</u>	<u>101</u>	

**5. Other income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Gain on exchange	-	-	-	518
<b>Total 2021</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>518</u>
Total 2020	<u>506</u>	<u>12</u>	<u>518</u>	

**LIFTING THE BURDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Website structure and hosting	460	<b>460</b>	1,035
<b>Total 2021</b>	<u>460</u>	<u><b>460</b></u>	<u>1,035</u>
Total 2020	<u>1,035</u>	<u>1,035</u>	

**7. Expenditure on charitable activities**

	<b>Direct costs 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Total 2021	<u>-</u>	<u>7,918</u>	<u><b>7,918</b></u>	<u>20,085</u>
Total 2020	<u>11,779</u>	<u>8,306</u>	<u>20,085</u>	

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Projects	<u>-</u>	<u>11,779</u>

**LIFTING THE BURDEN**  
(A company limited by guarantee)

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

**7. Expenditure on charitable activities (continued)**

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
IHS Relations	-	323
WHO relations	-	1,167
HR support	<b>1,602</b>	2,124
HR miscellaneous expenses	<b>1,768</b>	344
Bank charges	<b>5</b>	17
General governance costs	<b>13</b>	13
Independent examiner's remuneration	<b>4,530</b>	4,300
Printing, Postage and Stationery	-	18
	<b>7,918</b>	<b>8,306</b>

**8. Other expenditure**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Loss on exchange	652	19	<b>671</b>	-

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £4,134 (2020 - £4,102), and other services of £396 (2020 - £198).

**10. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £1,885 were reimbursed or paid directly to 1 trustee (2020 - £1,834 to 1 trustee).

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**LIFTING THE BURDEN**  
(A company limited by guarantee)

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

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**11. Creditor: amount falling due within one year**

	<b>2021</b>	2020
	£	£
Accrual	<b>4,320</b>	8,208
	<u><u>4,320</u></u>	<u><u>8,208</u></u>

**12. Financial instruments**

	<b>2021</b>	2020
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>95,625</b>	108,553
	<u><u>95,625</u></u>	<u><u>108,553</u></u>

Financial assets measured at fair value through income and expenditure comprises of cash at bank and in hand.

**LIFTING THE BURDEN**  
(A company limited by guarantee)

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

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted fund</b>				
General Funds	97,558	9	(8,904)	88,663
<b>Restricted funds</b>				
GP Education Fund	2,787	-	(145)	2,642
<b>Total funds</b>	<b>100,345</b>	<b>9</b>	<b>(9,049)</b>	<b>91,305</b>

**Statement of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted fund</b>				
General Funds	117,969	607	(21,018)	97,558
<b>Restricted funds</b>				
GP Education Fund	2,877	12	(102)	2,787
<b>Total funds</b>	<b>120,846</b>	<b>619</b>	<b>(21,120)</b>	<b>100,345</b>

**LIFTING THE BURDEN**  
(A company limited by guarantee)

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

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

**Special Education fund**

This fund, comprised of monies received from the World Headache Alliance, supported the development of recommendations for population-based burden-of-headache studies and of educational guidance for researchers involved in such studies.

**GP Education fund**

This fund, comprised of a grant received from the European Headache Federation, supports the development, implementation and testing of an educational model for better headache-related primary health care in Estonia.

**Fulfilment of First Objective fund**

This fund, comprised of a donation from an anonymous donor, supported studies in fulfilment of the Global Campaign's First Objective, knowing the global burden of headache.

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	97,558	9	(8,904)	88,663
Restricted funds	2,787	-	(145)	2,642
	<u>100,345</u>	<u>9</u>	<u>(9,049)</u>	<u>91,305</u>

**Summary of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	117,969	607	(21,018)	97,558
Restricted funds	2,877	12	(102)	2,787
	<u>120,846</u>	<u>619</u>	<u>(21,120)</u>	<u>100,345</u>

**LIFTING THE BURDEN**  
(A company limited by guarantee)

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

**15. 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>
Current assets	92,863	2,762	<b>95,625</b>
Creditors due within one year	(4,200)	(120)	<b>(4,320)</b>
<b>Total</b>	<u>88,663</u>	<u>2,642</u>	<u><b>91,305</b></u>

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

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Current assets	105,571	2,982	108,553
Creditors due within one year	(8,013)	(195)	(8,208)
<b>Total</b>	<u>97,558</u>	<u>2,787</u>	<u>100,345</u>

**LIFTING THE BURDEN**

England & Wales - Charity number 1130642

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# Accounts

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**LIFTING THE BURDEN**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

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**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**

Professor Zaza Katsarava, Chairman  
Professor Timothy John Steiner, Global Campaign Director  
Professor Rigmor Hoejland Jensen  
Professor Derya Uluduz Ugurlu  
Professor Lars Jacob Stovner

**Company registered number**

06943628

**Charity registered number**

1130642

**Registered office**

21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Company secretary**

Mrs Ulla Schultz

**Accountants**

Griffin Stone Moscrop & Co  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**

National Westminster Bank plc  
5 Market Place  
Kingston-Upon-Thames  
Surrey  
KT1 1JX

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of the Lifting The Burden for the ended 31 December 2020.

The trustees confirm that the annual report, which serves the purposes of both a trustees' report and a directors' report under company law, 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 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**

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.

The charitable company's overarching objective is to reduce the burden of headache worldwide. It pursues this solely through the conduct of the Global Campaign against Headache, a programme of activity planned and carried out in official relations with the World Health Organization.

The charitable company's policy is to give priority to activities within the Global Campaign that will meet greatest needs, subject to the existence of opportunity to act. The charitable company sets and continuously revises its aims accordingly.

**b. Strategies for achieving objectives**

The charitable company works with partner organizations (in particular, the World Health Organization), institutions and individuals, to achieve its objective through: a) measuring the burden of headache in countries and regions worldwide; b) raising awareness of the burden of headache in countries and regions worldwide; c) educating at various levels; and d) planning, implementing, testing and refining health-care solutions to the burden of headache in countries and regions worldwide.

**c. Grant-making policies**

The charitable company will make grants to organizations or institutions where: a) this will support an activity likely, in the estimation of the trustees, to achieve one or more of its aims or contribute effectively to its objective; b) the outcomes of the activity will be ascertainable; c) the recipient agrees to the account for use of the grant; and d) the amount of the grant is such that, in the view of the trustees, the expected returns will represent good value for money relative to the circumstances in which the grant is made.

The charitable company does not invite applications for grants.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Achievements and performance**

**a. Review of activities**

The charitable company's programme of activities constitutes the Global Campaign against Headache, conducted in official relations with the World Health Organization.

These activities have continued to be obstructed and sometimes curtailed by the covid-19 pandemic, which has rendered international collaborations very difficult. Nevertheless, the charitable company has continued to gather knowledge of the global burden of headache towards the completion of campaign stage one. Adult studies from Cameroon, Benin, Morocco, Peru and northern India are in analysis, and those from Pakistan and Saudi Arabia have been partially published. The global schools-based study of child and adolescent headache burden has also continued, with financial support from the International Headache Society. Studies from Mongolia, Turkey, Lithuania, Austria, Serbia, Zambia, Ethiopia, Benin and Iran are in analysis, and publications are being prepared. Those in Cameroon, Georgia, Spain, India, Nepal and Cambodia remain delayed by school closures.

As these studies are analysed, the findings are added to the database at the Norwegian University of Science and Technology, which accumulates all data gathered from the Global Campaign studies as a resource for global public-health policy and future research. Within the charitable company's continuing collaboration with the Institute for Health Metrics and Evaluation, these new data inform the ongoing Global Burden of Disease (GBD) study. GBD currently ranks headache disorders as the third highest group-cause of disability in the world, and migraine as the highest single cause in young adults. These findings, disseminated widely in GBD and Global Campaign publications, and frequently cited elsewhere, provide strong evidence-based messages to inform health policy, so implementing campaign stage two (raising awareness).

The charitable company has focused more in the last year on campaign stage three (intervention to reduce the burden of headache). The interventional model, in the form of an adaptable template for structured headache services based in primary care and supported by educational initiatives, has been published, along with cost-effectiveness analyses of the model. The collaboration with EHF, to validate methods of service quality evaluation to be applied to interventional programmes, has been delayed by continuing travel restrictions.

Within its official relations, the charitable company has continued to participate in relevant activities of the World Health Organization.

**b. Investment policy and performance**

The charitable company has adopted a highly risk-averse investment policy. Funds not expected to be called upon within 12 to 18 months are placed on deposit in a United Kingdom bank at the best terms available. As a result of this policy, bank interest receivable in respect of the accounting period amounted to £101.

**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.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**b. Financial activities and affairs**

The statement of financial activities for the year ended 31 December 2020 shows total income of £619 and total expenditure of £21,120. At 31 December 2020 the unrestricted fund balance was £97,558 and the restricted funds totalled £2,787.

In the opinion of the trustees, the overall state of affairs of the charitable company at 31 December 2020 is satisfactory.

**c. Reserves policy**

It is the policy of the charitable company to hold in reserve a minimum of two months' human resources costs together with a sufficient amount in general reserves to enable an orderly close-down of the charitable company should it become unable to continue.

**Structure, governance and management**

**a. Constitution**

Lifting The Burden is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association date 19 June 2009. The company was incorporated on 24 June 2009 and became a registered charity on 21 July 2009.

The principal object of Lifting The Burden is for the benefit of the public to relieve the suffering caused by headaches of all kinds to people around the world.

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

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

Trustees are selected for their professional knowledge and experience in the field of headache and public health, in which the charitable company operates. They are likely already to be familiar with the charitable company's purposes and activities.

Newly appointed trustees receive advice, as an induction, on the history, objectives and activities of the charitable company, on trustee responsibilities (in particular through provision of the Charity Commission publication *The Essential Trustee: An Introduction*) and on the charitable company's financial situation.

**c. Organisational structure and decision-making policies**

The charitable company is governed by its board of trustees (which is also the board of directors). Currently, only members of the board of trustees are members of the charitable company. The board is considering reopening membership to individuals who have contributed to or are actively involved in the charitable company's activities within the Global Campaign against Headache.

The board of trustees is responsible for all decisions with regard to the appointment of new trustees or of members of the charitable company, and to the charitable company's priorities amongst its aims, activities and use of resources.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Structure, governance and management (continued)**

**d. Risk management**

The trustees have assessed the major risks to which Lifting The Burden is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate the charitable company's exposure thereto.

**Plans for future periods**

The board of trustees has been forced to put some activities on hold, and limit the pursuit or planning of others, because of the covid-19 pandemic. It remains unknown how long these restrictions will last.

Nevertheless, stage one of the Global Campaign against Headache will soon be considered complete as far as adult headache is concerned. The global survey of childhood and adolescent headache will continue in a number of countries once schools reopen. Academic collaborators will be sought for studies elsewhere, especially in American, Eastern Mediterranean and Western Pacific Regions. As these add data to future iterations of the Global Burden of Disease (GBD) study, campaign stage two (raising awareness) will also be fulfilled.

Campaign stage three will therefore remain the focus of the charitable company's continuing and future activities. The charitable company's official relations with the World Health Organization continue at least until 2023. The charitable company will continue working with the Institute for Health Metrics and Evaluation as they look towards using evidence to influence policy, a purpose aligned with campaign stage three. The charitable company remains in discussions leading to much closer collaboration with the International Headache Society when the time comes for promulgation of the structured headache services interventional model.

**Members**

The charitable company is a company limited by guarantee. The members of the charitable company are the trustees, together with such individual and corporate members as the trustees from time to time admit to membership, who are currently none. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Statement of trustees' responsibilities**

The trustees (who are also the directors of the 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 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 judgements 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 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:

*Timothy Steiner*

.....  
**T J Steiner**  
Trustee

Date: 16 September 2021

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Independent examiner's report to the trustees of Lifting The Burden ('the company')**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the trustees of the 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 financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.


**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 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 charity 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 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 company and the charity trustees as a body, for my work or for this report.

Signed: 

Reema Mistry

Dated: 16 September 2021

ACA

**Griffin Stone Moscrop & Co**  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**LIFTING THE BURDEN**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted fund 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations (including Gift Aid)	4	-	-	-	13,072
Investments	5	101	-	101	252
Other income	6	506	12	518	-
		<u>607</u>	<u>12</u>	<u>619</u>	<u>13,324</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	7	1,035	-	1,035	455
Charitable activities	8	19,983	102	20,085	60,318
Other	9	-	-	-	772
		<u>21,018</u>	<u>102</u>	<u>21,120</u>	<u>61,545</u>
<b>Total expenditure</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		117,969	2,877	120,846	169,067
Net movement in funds		(20,411)	(90)	(20,501)	(48,221)
		<u>97,558</u>	<u>2,787</u>	<u>100,345</u>	<u>120,846</u>
<b>Total funds carried forward</b>					

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06943628**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	2020 £	2020 £	2019 £	2019 £
<b>Current assets</b>					
Cash at bank and in hand		108,553		124,754	
Creditor: amount falling due within one year	12	(8,208)		(3,908)	
<b>Net current assets</b>			<b>100,345</b>		120,846
<b>Total net assets</b>			<b>100,345</b>		120,846
<b>Charity funds</b>					
Restricted funds	14		2,787		2,877
Unrestricted fund	14		97,558		117,969
<b>Total funds</b>			<b>100,345</b>		120,846

The 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:

*Timothy Steiner*

.....  
**T J Steiner**  
Trustee

Date: 16 September 2021

The notes on pages 10 to 19 form part of these financial statements.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. General information**

Lifting The Burden is a charitable company registered in England. Its registered office address is 21-27 Lamb's Conduit Street, London, WC1N 3GS.

Lifting The Burden is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The financial statements are prepared in sterling, which is the functional currency of the charitable company, and are rounded to the nearest £1.

**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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The preparation of financial statements in compliance with the Charities SORP (FRS 102) and FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies (see note 3).

Lifting The Burden meets the definition of a public benefit entity under FRS 102.

**2.2 Going concern**

There are no material uncertainties concerning the charitable company's ability to continue as a going concern.

**2.3 Income**

All income is recognised once the 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.

Donated services and facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the 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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs, are allocated to the applicable expenditure headings.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes.

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

**2.7 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The company is not, however, exempt from value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

**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.

**LIFTING THE BURDEN**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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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 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.

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.

**2.10 Financial instruments**

The 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 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 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 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.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

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**4. Income from donations**

	Unrestricted fund 2020 £	Total funds 2020 £	Total funds 2019 £
Donations (including Gift Aid)	-	-	11,272
Donated facilities and services	-	-	1,800
<b>Total 2020</b>	<u>-</u>	<u>-</u>	<u>13,072</u>
Total 2019	<u>13,072</u>	<u>13,072</u>	

**5. Investment income**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest receivable	101	<b>101</b>	252
<b>Total 2020</b>	<u>101</u>	<u><b>101</b></u>	<u>252</u>
Total 2019	<u>252</u>	<u>252</u>	

**6. Other income**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Gain on exchange	506	12	<b>518</b>	-
<b>Total 2020</b>	<u>506</u>	<u>12</u>	<u><b>518</b></u>	<u>-</u>

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**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Website structure and hosting	1,035	<b>1,035</b>	455
<b>Total 2020</b>	<u>1,035</u>	<u><b>1,035</b></u>	<u>455</u>
Total 2019	<u>455</u>	<u>455</u>	

**8. Expenditure on charitable activities**

	<b>Direct costs 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Total 2020	<u>11,779</u>	<u>8,306</u>	<u><b>20,085</b></u>	<u>60,318</u>
Total 2019	<u>49,083</u>	<u>11,235</u>	<u>60,318</u>	

**Analysis of direct costs**

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**8. Expenditure on charitable activities (continued)**

**Analysis of direct costs (continued)**

	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Projects	<b>11,779</b>	47,903
Health-care provider information	-	180
Service delivery and organisation	-	663
e-Learning	-	219
Outcome measures	-	118
	<b>11,779</b>	<b>49,083</b>

**Analysis of support costs**

	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
IHS Relations	<b>323</b>	1,564
WHO relations	<b>1,167</b>	437
HR support	<b>2,124</b>	1,771
HR miscellaneous expenses	<b>344</b>	828
GC director miscellaneous expenses	-	226
Bank charges	<b>17</b>	66
Other stakeholder relations	-	2,244
General governance costs	<b>13</b>	211
Independent examiner's remuneration	<b>4,300</b>	3,776
Trustees' meeting expenses	-	112
Printing, Postage and Stationery	<b>18</b>	-
	<b>8,306</b>	<b>11,235</b>

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**9. Other expenditure**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Loss on exchange	-	-	-	772
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total 2019	<u>545</u>	<u>227</u>	<u>772</u>	

**10. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £4,102 (2019 - £3,488), and other services of £198 (2019 - £288).

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £1834 were reimbursed or paid directly to 1 trustee (2019 - £9,015 to 2 trustees).

**12. Creditor: amount falling due within one year**

	<b>2020</b> £	2019 £
Accrual	<b>8,208</b>	3,908
	<u>          </u>	<u>          </u>

**13. Financial instruments**

	<b>2020</b> £	2019 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>108,553</b>	124,754
	<u>          </u>	<u>          </u>

Financial assets measured at fair value through income and expenditure comprises of cash at bank and in hand.

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**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted fund</b>				
General Funds	117,969	607	(21,018)	97,558
<b>Restricted funds</b>				
GP Education Fund	2,877	12	(102)	2,787
<b>Total funds</b>	<b>120,846</b>	<b>619</b>	<b>(21,120)</b>	<b>100,345</b>

**Statement of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2019 £
<b>Unrestricted fund</b>					
General Funds	119,457	13,324	(12,731)	(2,081)	117,969
<b>Restricted funds</b>					
Special Education Fund	225	-	(225)	-	-
GP Education Fund	3,148	-	(271)	-	2,877
Fulfilment of First Objective Fund	46,237	-	(48,318)	2,081	-
	49,610	-	(48,814)	2,081	2,877
<b>Total funds</b>	<b>169,067</b>	<b>-</b>	<b>(61,545)</b>	<b>-</b>	<b>120,846</b>

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

**Special Education fund**

This fund, comprised of monies received from the World Headache Alliance, supported the development of recommendations for population-based burden-of-headache studies and of educational guidance for researchers involved in such studies.

**GP Education fund**

This fund, comprised of a grant received from the European Headache Federation, supports the development, implementation and testing of an educational model for better headache-related primary health care in Estonia.

**Fulfilment of First Objective fund**

This fund, comprised of a donation from an anonymous donor, supported studies in fulfilment of the Global Campaign's First Objective, knowing the global burden of headache.

**15. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	117,969	607	(21,018)	97,558
Restricted funds	2,877	12	(102)	2,787
	<u>120,846</u>	<u>619</u>	<u>(21,120)</u>	<u>100,345</u>

**Summary of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2019 £
General funds	119,457	13,324	(12,731)	(2,081)	117,969
Restricted funds	49,610	-	(48,814)	2,081	2,877
	<u>169,067</u>	<u>13,324</u>	<u>(61,545)</u>	<u>-</u>	<u>120,846</u>

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

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

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	105,571	2,982	<b>108,553</b>
Creditors due within one year	(8,013)	(195)	<b>(8,208)</b>
<b>Total</b>	<u>97,558</u>	<u>2,787</u>	<u><b>100,345</b></u>

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

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets	120,587	4,167	124,754
Creditors due within one year	(2,618)	(1,290)	(3,908)
<b>Total</b>	<u>117,969</u>	<u>2,877</u>	<u>120,846</u>