

Company Registration Number: 06943628 (England and Wales)

LIFTING THE BURDEN

(a company limited by guarantee and not having a share capital)

Registered Charity Number: 1130642

REPORT AND UNAUDITED ACCOUNTS

For the year ended 30th November 2011

LIFTING THE BURDEN

Registered Office: 41 Welbeck Street, London, W1G 8EA

REPORT AND ACCOUNTS - YEAR ENDED 30TH NOVEMBER 2011

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LIFTING THE BURDENREPORT OF THE TRUSTEES

The trustees (who are also the directors of the charitable company for the purposes of company law) present their report together with the audited accounts of Lifting The Burden (the charitable company) for the year ended 30th November 2011. The trustees confirm that the report and accounts 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 - Accounting and Reporting by Charities issued in March 2005 (the "Charities SORP").

Reference and administrative details, trustees and advisersRegistration and status

Lifting The Burden is a company limited by guarantee and not having a share capital, registration number 06943628, and is a registered charity, number 1130642.

Registered office

41 Welbeck Street
London, W1G 8EA

Trustees

The trustees are as follows:-

Professor Paolo Martelletti, Chairman
Professor Timothy John Steiner, Global Campaign director
Professor Gretchen Lano Birbeck
Professor Rigmor Jensen
Professor Zaza Katsarava
Professor Lars Jacob Stovner

Company secretary

Mrs Ulla Schultz has served as the company secretary throughout the year.

Professional advisers

Bankers	- National Westminster Bank plc 5 Market Place Kingston Upon Thames Surrey, KT1 1JX
Solicitors	- Ambrose Appelbe 7 New Square Lincoln's Inn London, WC2A 3RA
Independent examiner	- Griffin Stone Moscrop & Co 41 Welbeck Street London, W1G 8EA

LIFTING THE BURDEN

REPORT OF THE TRUSTEES (Continued)

Structure, governance and management

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

Recruitment, induction and training of trustees

The management of the charitable company is the responsibility of the trustees who are elected under the terms of the Articles 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 (through provision of the management accounts).

Organisational structure and decision making

The charitable company is governed by its board of trustees (who are also the board of directors). Currently, members of the board of trustees, together with the World Headache Alliance, are the only members of the charitable company.

The board of trustees are 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, its activities and its use of resources.

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.

Objectives and activities

Policies, aims 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 collaboration 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.

Strategies and activities 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.

Continued/.....

LIFTING THE BURDEN

REPORT OF THE TRUSTEES (Continued)

Objectives and activities (continued)

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 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.

Achievements and performance

Review of activities

The recent activities of the charitable company include the production of two important publications. The *Atlas of headache disorders and resources in the world 2011* was a collaboration with World Health Organization, reporting a global survey and data from 101 countries. The documented facts and figures illuminated the worldwide neglect of a major cause of public ill-health and revealed the inadequacies of responses to it in countries throughout the world. Among proposals for change, better professional education ranked far above all others. The *Handbook of headache - Practical management* was published as an educational resource, principally for primary care.

A number of publications in scientific journals reflect the completion of other activities: population-based studies of headache in Russia, China and India (others are ongoing or planned in Pakistan, Saudi Arabia, Zambia, Ethiopia, Morocco and Egypt); methodological guidelines for new burden-of-headache studies (in collaboration with the International Headache Society and World Headache Alliance); recommendations for headache service organisation and quality evaluation (in collaboration with the European Headache Federation); and the systematic review of evidence for various headache treatments (in collaboration with the Cochrane Collaboration).

The interventional demonstrational project in Georgia, setting up a new headache service where none existed, was launched during the year.

The charitable company's website (www.l-t-b.org) was entirely re-written and updated.

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 £2,367.

Financial review

Financial activities and affairs

The statement of financial activities for the year ended 30th November 2011 shows total incoming resources of £31,481 and net outgoing resources of £75,315.

In the opinion of the trustees, the overall state of affairs of the charitable company at 30th November 2011 is satisfactory.

Principal funding

During the year the charitable company received principal funding from two other charities, the World Headache Alliance and the Lega Italiana Cefalalgici Onlus, a corporate supporter, Actavis SARL, and an institutional supporter, the Norges Teknisk-Naturvitenskapelige Universitet.

LIFTING THE BURDENREPORT OF THE TRUSTEES (Continued)**Financial review (continued)**Reserves policy

It is the policy of the charitable company to hold in reserve a minimum of one year's human resources costs (based on the actual human resources costs for the current year plus 5%) together with a sufficient amount in general reserves to enable an orderly close-down of the charitable company should it become unable to continue

Plans for future periods

The charitable company will continue its activities already in progress, and commence new ones as opportunities arise. In particular it is hoped to initiate new burden-of-headache studies, extend its educational activities and develop and test other models of headache services in other countries.

In support of these activities, the charitable company will seek new funding sources.

Other mattersStatement of trustees' responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the report of the trustees and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts 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.

Members

The charitable company is a company limited by guarantee. The members of the charitable company are the trustees named on page 1 plus the World Headache Alliance. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member.

General

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

Approved by the trustees on 30th April 2012 and signed on their behalf by:-

T. J. Steiner
Trustee

LIFTING THE BURDENSTATEMENT OF FINANCIAL ACTIVITIES,INCLUDING THE INCOME AND EXPENDITURE ACCOUNTFOR THE PERIOD:YEAR ENDED
30TH NOVEMBER 201124TH JUNE 2009 TO
30TH NOVEMBER 2010
(activities commenced on 15th
September 2009)

	Note	Unrestricted general fund	Restricted funds	Total	
Incoming resources	1c)				
Incoming resources from generated funds					
Voluntary income	2	4,297	24,509	28,806	303,094
Investment income	3	2,367	-	2,367	2,960
Other incoming resources					
Gain on exchange		-	308	308	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		6,664	24,817	31,481	306,054
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended	1d)				
Costs of generating funds					
Costs of generating voluntary income	4	-	2,575	2,575	4,061
Charitable activities	5	3,539	93,803	97,342	96,019
Governance costs	6	99	6,780	6,879	7,551
Other resources expended					
Loss on exchange		-	-	-	273
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		3,638	103,158	106,796	107,904
		<hr/>	<hr/>	<hr/>	<hr/>
Net (outgoing)/incoming resources before taxation		3,026	(78,341)	(75,315)	198,150
Taxation		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net (outgoing)/incoming resources for the year after taxation, being net (expenditure)/ income for the year after taxation		3,026	(78,341)	(75,315)	198,150
Transfers between funds		(5,355)	5,355	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(2,329)	(72,986)	(75,315)	198,150
Fund balances, 30th November 2010, brought forward		2,848	195,302	198,150	-
		<hr/>	<hr/>	<hr/>	<hr/>
Funds balances, 30th November 2011, carried forward	£	519	122,316	122,835	198,150
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The attached notes form part of these accounts.

LIFTING THE BURDENNOTES TO THE ACCOUNTS - 30TH NOVEMBER 20111. Accounting policies

a) Basis of preparation of accounts

The accounts have been prepared under the historical cost convention, in accordance with the provisions of the Companies Act 2006, the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005, and the Financial Reporting Standard for Smaller Entities (effective April 2008), which have been applied consistently (except as otherwise stated).

Lifting The Burden is exempt from the requirement to prepare a cash flow statement as it is a small company.

b) Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which has 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 cost of raising and administering such funds are charged against the specific fund.

c) Incoming resources

All incoming resources are accounted for in the period to which they relate and are allocated between the unrestricted general fund and the restricted funds as appropriate.

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities and services etc are included in income at a valuation which is an estimate of the financial cost the charitable company would expect to incur in the open market for equivalent facilities and services etc.

d) Resources expended

Resources expended are taken into account on the accruals basis, inclusive of value added tax which cannot be recovered. All resources expended are allocated between the unrestricted general fund and the restricted funds as appropriate. Where expenditure relates to more than one fund, it is apportioned between the relevant funds in the same proportion as the opening balances on (2009/2010 - incoming resources relating to) those funds.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

e) Foreign currency transactions

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange in operation at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of each transaction. Exchange differences are taken into account in arriving at the net (outgoing)/incoming resources.

f) Restricted funds

All restricted funds relate to grants and donations received for specific purposes within Lifting The Burden's objects. The aim and use of each restricted fund is given in note 10 to the accounts.

LIFTING THE BURDENNOTES TO THE ACCOUNTS - 30TH NOVEMBER 2011 (Continued)1. Accounting policies (continued)

g) Taxation

As a registered charity, Lifting The Burden is generally not liable to taxation on its surplus or capital gains. It is not, however, exempt from value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

	<u>Unrestricted</u> <u>- general fund</u>	<u>Restricted</u> <u>funds</u>	<u>2011</u> <u>Total</u>	<u>2010</u> <u>Total</u>
2. <u>Voluntary income</u>				
Grants received				
World Headache Alliance	-	10,000	10,000	291,103
International Headache Society	-	-	-	8,651
Other - institutional	3,181	-	3,181	-
Other - corporate	-	12,781	12,781	-
Other - charitable	-	1,728	1,728	-
Miscellaneous donations	16	-	16	-
	<u>3,197</u>	<u>24,509</u>	<u>27,706</u>	<u>299,754</u>
Donated facilities and services etc	1,100	-	1,100	3,340
	<u>£ 4,297</u>	<u>24,509</u>	<u>28,806</u>	<u>303,094</u>
3. <u>Investment income</u>				
Bank interest receivable	£ 2,367	-	2,367	2,960
	<u>£ 2,367</u>	<u>-</u>	<u>2,367</u>	<u>2,960</u>
4. <u>Costs of generating funds</u>				
Costs of generating voluntary income				
Website structure and hosting	-	825	825	514
Website content and management	-	2,300	2,300	-
Public relations, press and media	-	(550)	(550)	207
Advertising - conference booths	-	-	-	3,340
	<u>£ -</u>	<u>2,575</u>	<u>2,575</u>	<u>4,061</u>

LIFTING THE BURDENNOTES TO THE ACCOUNTS - 30TH NOVEMBER 2011 (Continued)

	<u>Unrestricted</u> <u>- general fund</u>	<u>Restricted</u> <u>funds</u>	<u>2011</u> <u>Total</u>	<u>2010</u> <u>Total</u>
5. <u>Charitable activities</u>				
Project costs	-	41,105	41,105	28,741
WHO Headache Atlas	-	17,270	17,270	3,394
Services quality evaluation	-	42	42	21,548
Outcome measures	-	-	-	2,459
Essential medicines	-	4,632	4,632	5,312
Work impact	-	758	758	-
Special educational projects	-	6,467	6,467	-
Health-care provider information	-	25	25	-
Other				
ICF	-	265	265	43
E-learning	-	-	-	31
Grants to other bodies				
Duke Clinical Research Institute	-	-	-	2,400
Support costs				
HR Support	-	20,344	20,344	23,743
HR Miscellaneous expenses	-	351	351	700
GC director miscellaneous expenses	-	144	144	525
Bookkeeping	-	2,400	2,400	4,720
Legal & professional fees	-	-	-	1,793
International Headache Society relations	1,745	-	1,745	135
European Headache Society relations	577	-	577	195
World Headache Organisation relations	1,171	-	1,171	-
Small equipment purchases	-	-	-	280
Bank charges	46	-	46	-
	<u>£ 3,539</u>	<u>93,803</u>	<u>97,342</u>	<u>96,019</u>

Bookkeeping is payable to the charitable company's independent examiner (2009/2010 - auditor).

LIFTING THE BURDENNOTES TO THE ACCOUNTS - 30TH NOVEMBER 2011 (Continued)

	<u>Unrestricted</u> <u>- general fund</u>	<u>Restricted</u> <u>funds</u>	<u>2011</u> <u>Total</u>	<u>2010</u> <u>Total</u>
6. <u>Governance costs</u>				
Independent examiner's (2009/2010 - auditor's) remuneration	56	3,809	3,865	5,296
Reimbursement of part of audit and related costs incurred by the World Headache Alliance	20	1,384	1,404	-
General governance costs	23	1,587	1,610	2,255
	<u>99</u>	<u>6,780</u>	<u>6,879</u>	<u>7,551</u>

Independent examiner's (2009/2010 auditor's) remuneration is divided as to £2,100 (2009/2010 - £2,700), including value added tax, for external scrutiny and £1,765 (2009/2010 - £2,596), including value added tax, for other services.

The reimbursement of £1,404 to the World Headache Alliance was in respect of costs incurred thereby for the year ended 31st December 2009, during which time the World Headache Alliance administered the Global Campaign funds which were then transferred to Lifting The Burden.

7. Trustees' remuneration, fees and expenses

No trustee received any remuneration or fees from the charitable company.

Two (2009/2010 - five) trustees were reimbursed for necessarily incurred expenses during the period. Such expenses are included in the appropriate categories of expenditure and totalled £16,620 (2009/2010 - £18,418).

8. <u>Debtor</u>	<u>2011</u>	<u>2010</u>
Accrued income	£ 595	1,840
	<u>595</u>	<u>1,840</u>
9. <u>Creditors: amounts falling due within one year</u>	<u>2011</u>	<u>2010</u>
Accruals	£ 7,975	10,475
	<u>7,975</u>	<u>10,475</u>

NOTES TO THE ACCOUNTS - 30TH NOVEMBER 2011 (Continued)10. Funds

	<u>As at</u> <u>30.11.2010</u>	<u>Total resources</u>		<u>Transfers</u> <u>between</u> <u>funds</u>	<u>As at</u> <u>30.11.2011</u>
		<u>Incoming</u>	<u>Outgoing</u>		
Unrestricted					
- general fund	2,848	6,664	(3,638)	(5,355)	519
<hr/>					
Restricted					
General Purposes and Projects - Global					
Campaign fund	998	308	(2,054)	748	-
Special Projects - Global Campaign fund	61,809	12,781	(43,172)	-	31,418
Human Resources - Global Campaign fund	108,622	-	(32,999)	-	75,623
WHO Headache Atlas fund	11,328	1,728	(17,663)	4,607	-
Project Africa fund	12,545	-	(779)	-	11,766
Special Education fund	-	10,000	(6,491)	-	3,509
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	195,302	24,817	(103,158)	5,355	122,316
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	£ 198,150	31,481	(106,796)	-	122,835
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Transfers have been made from the unrestricted general fund to the restricted General Purposes and Projects - Global Campaign and WHO Headache Atlas funds in order to offset the excess expenditure incurred in respect of those funds.

	<u>Unrestricted</u> <u>-general fund</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u>
Analysis of net assets between funds			
Fund balances at 30th November 2011			
are represented by:-			
Current assets	640	130,170	130,810
Current liabilities	(121)	(7,854)	(7,975)
	<hr/>	<hr/>	<hr/>
	£ 519	122,316	122,835
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LIFTING THE BURDENNOTES TO THE ACCOUNTS - 30TH NOVEMBER 2011 (Continued)10. Funds (Continued)

Restricted funds

General Purposes and Projects - Global Campaign fund

This fund, comprised of monies received from the World Headache Alliance, was used to provide general support to the conduct of the Global Campaign against Headache. It was fully expended during the year ended 30th November 2011.

Special Projects - Global Campaign fund

This fund, comprised of monies received from the World Headache Alliance, the International Headache Society and a corporate supporter, provides support for specific projects within the Global Campaign against Headache aimed at measuring the burden of headache in countries and regions worldwide.

Human Resources - Global Campaign fund

This fund, comprised of monies received from the World Headache Alliance, provides human resources support to the Global Campaign director to enable conduct of the Global Campaign against Headache.

WHO Headache Atlas fund

This fund, comprised of monies received from other charities, supported publication of WHO's Atlas of Headache Disorders, a product of the Global Campaign against Headache. It was fully expended during the year ended 30th November 2011.

Project Africa fund

This fund, comprised of monies received from the World Headache Alliance, supports Global Campaign activities in the African continent, a region of especially high needs.

Special Education fund

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

11. Members' liability

The liability of the members is limited to £10 per member.

12. Material incoming resources

The major sources of material incoming resources are charities with similar objects to Lifting The Burden and corporate and institutional supporters.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFTING THE BURDEN

We report on the accounts of the company for the year ended 30th November 2011 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met; or

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

GRIFFIN STONE MOSCROP & CO
CHARTERED ACCOUNTANTS

41 Welbeck Street
London W1G 8EA
20th June 2012