



**National Tremor Foundation Charitable Trust**

**Report & Financial Statements  
for the year ended 31 December 2021**

**Charity number: 1042013**

# National Tremor Foundation Charitable Trust

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**National Tremor Foundation Charitable Trust**  
**Trustees' Annual Report for the Year Ended 31 December 2021**

## **OBJECTIVES & ACTIVITIES**

The Trust's legal purpose (objects) are:

- To promote, centralise and co-ordinate for the benefit of the public any form of research into essential, idiopathic and hereditary tremor and to disseminate and publish the useful results of such research.
- To relieve the need of sufferers from essential, idiopathic and hereditary tremor.
- To advance the education of the public in the subject of essential, idiopathic and hereditary tremor.

The Trust is currently able to resource these charitable activities:

- **Information.** Provision of knowledge to people affected by tremor or movement disorders of various parts of the body in order to help them and their families/carers manage the condition. The initial source for the Trust's beneficiaries is the website which the Trust believes is the leading source of information on this condition for over one million sufferers in the UK. Further sources are a newsletter (available in hard and soft copy), a general telephone enquiry service and access to an advisory panel.
- **Research.** This is a recently new activity enabled by the build-up of reserves over recent years. Research progresses the understanding of tremors by investigating causes and potential treatments.
- **Beneficiary support.** This activity covers the annual conference, active support and the encouragement/subsidy of regional support groups where there are known clusters of interested beneficiaries.

## **ACHIEVEMENTS & PERFORMANCE**

This section explains the activities for the reporting period; in a difficult economic environment the Trust has managed to keep costs to a minimum and maintain the central office support facility.

## **HONORARY PRESIDENT – LORD JULIAN FELLOWES**



We are delighted and honoured to continue to have Lord Julian Fellowes as Honorary President of the NTF. Lord Fellowes, is world renowned for creating the hugely successful and critically acclaimed TV period drama Downton Abbey. In a recent newspaper interview, he revealed that he lives with Essential Tremor. In the last ever episode of Downton Abbey, Lord Fellowes wrote into the script a character who suffered with Essential Tremor and in doing so raised a great amount of awareness for this little-known condition.

Lord Fellowes was born in Cairo, Egypt, educated in Britain before moving to Los Angeles in 1981 and returned to the UK in 1991. He is well known as an actor, novelist, screenwriter and film director and his career spans over 40 years. Lord Fellowes has been a member of the House of Lords since January 2011. He is also chairman and patron of several UK charities.

## **BOARD ACTIVITY**

The trustees met online via Zoom in January, April, August, October and November 2021. The meetings dealt with general business and the review of our management policies.

**COMMUNICATIONS AND DIGITAL REPORT 2021**

**Digital overview**

The NTF's website is the main means for the charity to communicate to the public, driving in 241,755 users a year from across the globe. It provides a range of information on tremors (from diagnosis and clinical characteristics to research topics and help for carers), support group events and news.

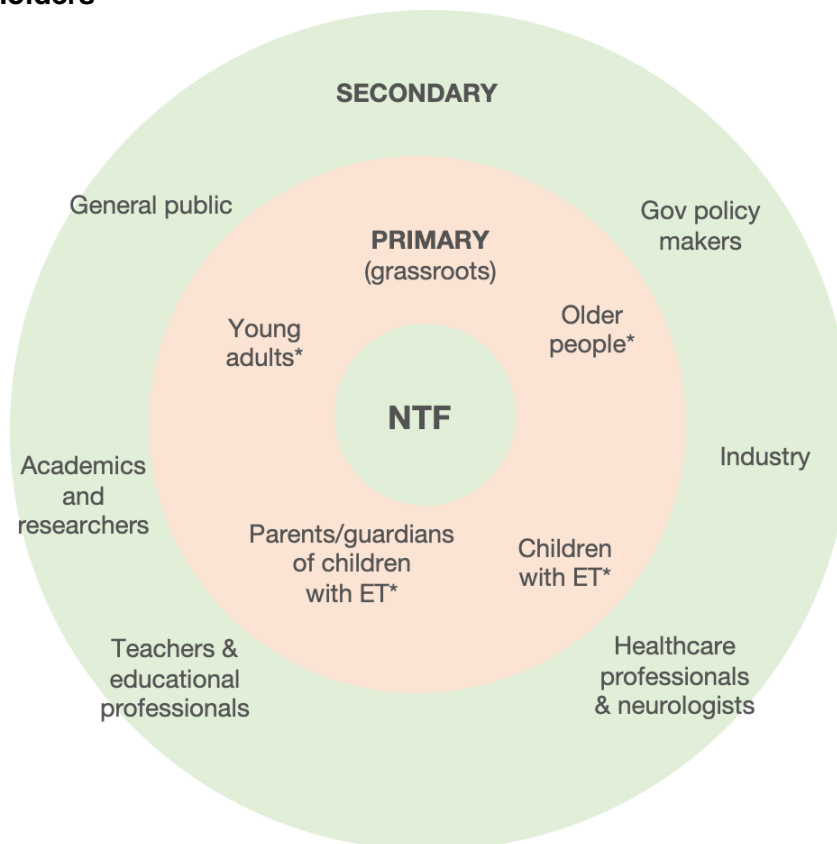
The corona virus outbreak which changed the way the NTF operated and saw the NTF become completely digital.

The new website allowed increased digital engagement during the lockdown and catered for the new virtual way of living. As we saw a shift in support groups from being face-to-face to online which have proved very popular. In addition users were able to donate more easily boosting individual fundraising.

**Below is a SWOT analysis highlighting the digital opportunities and threats facing the NTF.**

<p><b>Strengths (internal)</b></p> <ol style="list-style-type: none"> <li>1.Improved donations process</li> <li>2.Improved signing up for events and support events</li> <li>3.Strong digital support network of potential volunteers</li> <li>4.Increased internal communication and teamwork has contributed to success.</li> <li>5.Surveys are helping us make better informed decisions.</li> </ol>	<p><b>Opportunities (external)</b></p> <ol style="list-style-type: none"> <li>1.Market for people to use online meetups is growing and have been highly successful</li> <li>2.Increased in people taking part in challenge events</li> <li>3.Demand for online goods</li> <li>4.Demand for people to get involved in the NTF as volunteers.</li> <li>5.Increased demand for partnerships with industry</li> </ol>
<p><b>Weaknesses (internal)</b></p> <ol style="list-style-type: none"> <li>1.NTF operating beyond capacity</li> <li>2.Audience data is limited and we need to understand our audiences to conduct marketing more effectively.</li> <li>3.Need to improve the internal communication system.</li> <li>4.Need centralised filing system and contacts need to be shared.</li> <li>5.Brand is not well known.</li> <li>6.Need for formal representation in Scotland and Ireland.</li> <li>7.Still operating reactively not proactively due to limited capacity.</li> </ol>	<p><b>Threats (external)</b></p> <ol style="list-style-type: none"> <li>1.Rise in cost of living</li> <li>2.Reduction in individual and fundraiser donations</li> <li>3.Economic issues facing users such as unemployment affecting donations</li> <li>4.Growth in dependence on charities for digital support due to NHS being overburdened</li> <li>5.Increase in competition for digital engagement from other charities.</li> </ol>

## Target stakeholders



\*We also need to take into consideration the families of people with tremor.

## Website

Between 2016–2019 the number of website users between 2016 and 2019 had doubled, but due to a change in the website design to comply with GDPR by Tribal Systems in December 2019 Google Analytics was only tracking 20% of traffic. This resulted in a major dip in recorded traffic of 58% in 2020.

However 2020 saw the launch of the new website and in the third quarter were able to recapture some of the data and work to optimise the new website.

During 2021 there were additional Google Algorithms introduced limiting traffic. Despite this in 2021 we successfully regained 30% of the traffic.

**Below shows how the number of website users has increased over the last six years.**

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<b>Year</b>	<b>Total users</b>	<b>Percentage change</b>
2021	241,755	30%
2020	178,733	-58%
2019	427,904	12%
2018	383,376	22%
2017	315,043	74%
2016	181,469	

**Website audiences**

Most of our audience are female (57%) between the ages of 25-34 and 65+ (19% for both age groups) and are in the UK

The majority of our traffic comes from searching for pages/content (organic 64%); Direct links (24%) and only 5% is from social media. **Google Advertising**

The NTF receives a Google Grant to give the charity free but limited online advertising. Constant management of the NTF's online advertising has meant that on average an extra 1600 people are visiting the website a month.

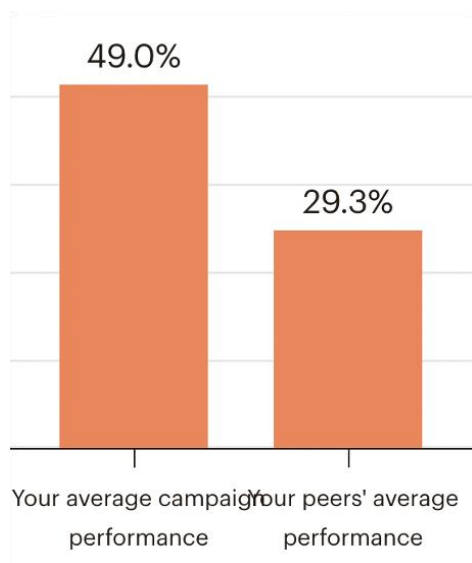
Furthermore, the NTF's Social media network has continued to grow with our established Facebook channel being popular and Twitter attracting increased interest.

**Newsletter**

In 2020 with the increase in digital engagement it was decided to move from producing a quarterly PDF newsletter to producing a monthly e-newsletter. By 2021 the e-newsletter is being distributed to 2200 people a month with an average open rate of 49% which is higher than other charities.

**Below is a bar chart showing newsletter performance**

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**Campaigns in 2021**

**Below are the awareness and fundraising campaign cycles for 2021**

<b>Campaign</b>	<b>Period</b>
NETA month	January – March
Fundraiser challenges	April – June
The Journey summer campaign	July – August
Schools campaigns	July–September
OT month	August–September
Christmas	October – December

**Online donations**

In 2021 through the NTF website the NTF were able to raise £5073 excluding Gift Aid. Making it the most successful year for online fundraising to date for the NTF.

**Online support group events**

In 2021 the NTF continued to support people with tremor post the Covid pandemic with regular online support group events. In 2021 NTF held 31 online support group events which attracted 1383 people.

**Notes**

1. The website has seen continued growth due to a major overhaul in 2016 and our Digital Content Consultant continuing to develop the website further, with regular updates and continual links to our social media channels, Facebook and Instagram, optimisation of keywords and online advertising to increase its ranking on Google. This growth has occurred with increased community activity such as support groups and events.

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2. In 2018 the website home page was redesigned to reflect the current needs of the website. With over 50% of users accessing the website using mobile the new design is "mobile first". The new homepage aims to promote Support Groups, events, photographs and fundraising. The website also has given Orthostatic Tremor a new separate section of its own. In addition, Twitter feed was added to the home page and a Donation button was added to the top of the website to increase funds raised.

2018 saw the introduction of GDPR. GDPR is the law on data protection and privacy for all individuals. This has meant that major changes were made to how the NTF handles data. All people with data held by the NTF had to re-consent to the NTF using their data. A number of emails were sent out to all members asking them to re-subscribe to our database. In addition, changes were made to the website so that people had to consent to the use of their information when signing up to forms; additional security settings were added; and a secure domain certificate

## **RESEARCH**

A grant of £11,106 was made available to Imperial College for a research study in 2016. The study was in the evaluation of the effectiveness and safety of MRI-guided focused ultrasound thalamotomy treatment at Charing Cross hospital for people with medically refractory Essential Tremor syndrome.

Essential Tremor is a shake of a part of the body that cannot be controlled. There are many causes of severe tremor – it is a syndrome rather than a specific condition. There are over one million people with Essential Tremor in Britain and around 250,000 people with the syndrome are severely disabled by their tremor. Current treatments include drug therapies, surgery and deep brain stimulation. These treatments are of limited effectiveness or cannot be used in all sufferers; some have moderate risks and side effects.

However, clinical researchers have recently developed a technique that allows MRgFUS to be used in the brain to treat Essential Tremor. There is a growing body of clinical evidence from around the world that this procedure is safe and effective, and it has been shown recently to have very successful outcomes in the treatment of Essential Tremor, with many fewer risks than deep brain stimulation and at a substantially decreased cost per patient treated.

The MRI-guided focused ultrasound machinery at St Marys hospital in Paddington (as shown below) is the only one in the UK. Dundee University are campaigning to get a similar machine installed at Ninewells hospital in Scotland & we were delighted to gain a £40K grant towards this campaign in July 2018 followed by a further £15K grant in December 2019. Through the persistence of the NTF Scottish tremor support group, the matter of MR guided focussed ultrasound treatment of essential tremor was debated in the Scottish parliament and the subsequent campaign was launched.

...

Current treatments for essential tremor such as drug therapies, surgery and a technique known as deep brain stimulation are often ineffective, and some carry significant risks and side effects.

But the new procedure – MRI-guided focused ultrasound – can be carried out without the need for invasive surgery. It involves using a powerful MRI machine to focus ultrasound waves on a specific area of brain tissue. At that point, molecules are vibrated extremely quickly, which creates intense heat to destroy only the targeted tissue and break the abnormal electrical circuits causing the tremor.



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The first UK clinical trial of the treatment took place at St Mary's Hospital in 2016, using the £1.1 million MRI machine funded by Imperial Health Charity. During the trial, the procedure was used to treat 13 patients. All experienced significant improvements in the severity of their tremor.

Having now been approved by NICE ( The National Institute for Health & Care excellence ), a policy working group was set up to sell the procedure to NHS England as a treatment that is sufficiently needed in the community to be funded by the NHS. This step is something in which the NTF has already got involved with and have written to NHS England & met with MP's at the houses of parliament to put the case forward for this treatment. In March 2019, the NTF were invited by NHS England onto a policy working group for Focussed Ultrasound treatment of essential tremor. However, a final decision on the outcome of these discussions were delayed in 2020 due to the Covid-19 pandemic

The two year post MR-guided focused ultrasound for essential tremor results from Imperial College NHS Healthcare show that the treated arm essential tremor remains well suppressed, with no or minimal return of tremor and positive effects on the patients' quality of life. Furthermore, using a novel two lesion approach in which small burns are made into adjacent areas of the brain (the anterior part of the Ventralis Intermedius nucleus and the Zona incerta) the incidence of persistent sensory adverse effects, typically numbness in the fingers or lips, was reduced to zero. This area of functional surgery continues to advance with the first staged bilateral MRgFUS treatment showing excellent results that are stable at 12 months post MRgFUS.

A drop in event to arrange awareness of MRI guided focussed ultrasound was arranged in October 2019 at the houses of parliament and was attended by many MP's, Lord Julian Fellowes & representatives from the National Tremor Foundation.

### **Research Update 2021**

Unfortunately, the covid pandemic has stopped any MR-guided focused ultrasound treatment of tremor for the first lockdown in March 2020

However, the very positive news that NHS England would fund MRgFUS treatment of essential tremor with effect from April 2021 was received, so that we should be able to start treating patients at Imperial College NHS Trust once the pandemic restrictions are lifted and routine treatments can restart. During the 'delay in initiating treatment resulting from NHS England's protracted process and the pandemic a waiting list of over 150 patients with essential tremor has developed. Even so hopefully treatment for these patients with MRgFUS will begin in the later part of 2021.

We treated our first patient with essential tremor using staged bilateral MRgFUS in January 2020, successfully in the context of a clinical trial. the patient had one arm treated and then the other about a year later. We hope to be able to resume this trial soon and then be able to report on the safety of doing staged bilateral MRgFUS in 2022.

### **ESSENTIAL TREMOR IN CHILDREN**

As Children's Liaison Officer, Kitty Reilly has had many email contacts from parent and carers across the country who also have children having tests for or being diagnosed with ET, who need some support and advice. Given ET is the most common neurological disorder in children, our work in the NTF needs to reflect this.

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Kitty sees her main role as a supportive one in the first instance, followed by raising awareness through our website about children with ET and social media campaigns.

Through Kitty's work she has noticed one of the primary difficulties for children with ET is school. Raising awareness in school is key. Whilst treatment for ET is limited we need to be able to support children through school by providing the schools with knowledge and recommendations for equipment to ensure children are not penalised in their education simply because they are not able to write at an accepted standard. As well as educating teachers on the other difficulties associated with ET in children (i.e. fatigue, dressing and undressing for PE, eating, drinking etc), Kitty has started this campaign in her son's school. She would like to see this being escalated to the Department of Education to ensure children with ET, whose writing ability is compromised etc, are not held back from achieving.

### **BENEFICIARY SUPPORT GROUPS**

Clearly as a result of lock down, groups struggled to meet although a number managed through Zoom meetings.

#### **Annual Meeting**

Due to Covid restrictions, the National Tremor Foundation was unable to hold its very popular annual meeting in 2021. As soon as it is safe to do so we look forward to seeing our friends & supporters at the next meeting.

### **FUNDRAISING REVIEW**

The Foundation continued with support from many Charitable Trusts throughout the year. Postal applications and personal visits enabled funding to be obtained at low costs. Applications were generally for basic core costs.

The continuing low investment interest rates obtained by trust funds has again reduced the amount of money for distribution to beneficiaries and The Foundation greatly appreciates the support from all Charitable Trusts. During a difficult period, the Foundation managed to raise in excess of £35,000 and spent over £50,000 maintaining its communication links and supporting sufferers.

### **PLANS FOR FUTURE PERIOD**

1. To encourage the activity and development of local support groups, using a zoom format where appropriate.
2. To appoint a local Support Group Co-ordinator with responsibilities for support group activities and development.
3. To arrange national 'Tremor Open Day' in the form of a face-to-face meeting with zoom facilities for those who cannot attend in person. The plan is for this to occur in Autumn 2022.
4. To increase membership of the Board of Trustees by at least two.

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5. To redesign and update all NTF logos and printed documents. External advice to be sought and Trustees to be offered choices.
6. To continue to expand and update the website to allow greater accessibility and quality of content.
7. To promote children's services – Kitty Reilly to take lead in her role as Children's Officer.
8. To elect new chairperson for the Board of Trustees.

**PUBLIC BENEFIT STATEMENT**

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. As stated elsewhere in this report, the Trust's charitable activity work is clear evidence of both the identifiable benefit provided and the relation of this benefit to the charity's aims. Continuing website feedback shows that the Trust is regularly reaching people affected by tremors - both in UK and overseas, with a continued large increase in visitors to the website in recent years.

**FINANCIAL REVIEW**

Our income received for 2021 reached over £35,000 during a difficult year. There was a total of over £98,000 in the bank at year end. With membership free, we encouraged members to voluntarily donate.

Our primary costs continue to be invested in fundraising and our website, with a dedicated IT consultant to continually monitor and upgrade the website. Increased activity, particularly website development and an effort to establish further support groups in the UK, resulted in further expenditure in this area.

**RESERVES POLICY**

The Trustees would ideally like to establish a level of reserves that would meet 12 months of operational costs (approximately £50k) should there be a gap in funding. At the year end the reserves held were £ £98,364 (previous year £116,664); this level of holding gives a sound base for considering increased research activity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Trustees

- at date of report's approval: 21<sup>th</sup> October 2022

Professor Leslie J Findley TD, M D, FRCP

Chairman

Kevin Harfoot

Keith Flaxman

Treasurer

Dr Peter Bain MBBS MA MD FRCP (Consultant Neurologist)

Kitty Reilly

Registered Office Harold Wood Polyclinic  
St Clements Avenue  
Harold Wood  
Romford RM3 0FE

**National Tremor Foundation Charitable Trust**  
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Bankers            National Westminster Bank

Independent Examiner            Adrian Nunn FCCA

Charity Registration Details    Name: National Tremor Foundation Charitable Trust  
No: 1042013

## STRUCTURE, GOVERNANCE & MANAGEMENT

### Governing Document

The Trust is governed by a Declaration of Trust dated 19 October 1994 and was registered as a charity on 9 November 1994.

### Recruitment and Appointment of Trustees

New trustees are recruited for the special contribution they can make to the Trust and are appointed by resolution of the Trustees.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare a trustees' annual report and financial statements for each financial year which show a true and fair view of the state of affairs of the Trust and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently.

Observe the methods and principles in the applicable Charities SORP.

Make judgements and estimates that are reasonable and prudent.

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Trust will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports)

Regulations and the provisions of the constitution. They are also responsible for the maintenance and integrity of the Trust, safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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) published on 16 July 2014. Statement as to disclosure to the independent examiner

In so far as the Trustees are aware at the time of approving the trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware.

**National Tremor Foundation Charitable Trust**  
**Trustees' Annual Report for the Year Ended 31 December 2021**

The Trustees, having made enquiries of fellow trustees and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as a trustee in order to make themselves aware of any relevant information for the independent examination and to establish that the independent examiner is aware of that information.

Approved by the Trustees on 21st Oct 2022 and signed on their behalf by:

*LJFindley*

Professor Leslie Findley  
Chairman

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NATIONAL TREMOR FOUNDATION CHARITABLE TRUST

I report on the accounts of the National Tremor Foundation Charitable Trust for the year ended 31 December 2021, which are set out on pages 13 - 16.

### Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: Accounting records were not kept in respect of the Trust as required by section 130 of the Act. The accounts do not accord with those records.

The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Adrian Nunn  
FCCA  
59 Gainsford Gardens  
Clacton-On-Sea  
Essex  
CO15 5BJ

**National Tremor Foundation Charitable Trust**  
**Statement of Financial Activities for the Year Ended 31st December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total for Year	
				2021 £	2020 £
<b>Income</b>					
Donations		35,452	0	35,452	109,628
Grants				0	0
		<u>35,452</u>	<u>0</u>	<u>35,452</u>	<u>109,628</u>
<b>Expenditure</b>					
Fund Raising	2	15,003		15,003	24,204
Charitable Activities					
Information		32,026		32,026	27,789
Research			0	0	0
Beneficiary Support		6,704	0	6,704	9,157
		<u>53,733</u>	<u>0</u>	<u>53,733</u>	<u>61,150</u>
<b>Net Movement in Funds</b>		<u>-18,280</u>	<u>0</u>	<u>-18,280</u>	<u>48,478</u>
<b>Reconciliation of Funds</b>		<u>76011</u>	<u>15231</u>	<u>91,242</u>	<u>109523</u>

**Balance Sheet as at 31st December 2021**

		31st December 2021	31st December 2020
<b>Current Assets</b>			
Debtors	5	0	0
Cash at Bank		98363	116644
Creditors: Amounts Falling due within one year	6	<u>-7121</u>	<u>-7121</u>
Net Current Assets		✔ 91242	✔ 109523
<b>Net Assets</b>		<u>91242</u>	<u>109523</u>
<b>Funds</b>			
Unrestricted Funds	7	76,011	94292
Restricted Funds	8	15,231	15231
		<u>91,242</u>	<u>109523</u>

## National Tremor Foundation Charitable Trust

### Notes to the Financial Statements for the Year ended 31 December 2021

#### 1. ACCOUNTING POLICIES

**Basis of preparation.** The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (and as updated by Update Bulletin 1 issued on 2 Feb 16) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The National Tremor Foundation (the charity) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Preparation of the accounts on a going concern basis.** The trustees consider that charity can continue as a going concern for at least the next 12 months.

**Income.** Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Interest receivable.** Interest on any funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Fund accounting.** Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor, or charity when making an appeal, has specified are to be solely used for particular areas of the charity's work.

**Expenditure and irrecoverable VAT.** Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds cover all expenditure incurred by the charity to raise funds for its charitable purposes - including the costs of all fundraising activities, events and non-charitable trading activities, plus the associated support costs.
- Expenditure on charitable activities includes the costs of information provision and beneficiary support undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation of support costs.** Support costs are those functions, such as office overheads and governance, that assist the work of the charity but are not a direct cost of reported activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 3.

**Tangible fixed assets.** Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over an estimated useful economic life of 4 years on a straight line basis. The charity has no such eligible assets.

**Stock.** Stock is included at the lower of cost or net realisable value. The charity has no material stock holdings.



## National Tremor Foundation Charitable Trust

### Notes to the Financial Statements for the Year ended 31 December 2020

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

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

**Cash at bank and in hand.** Cash at bank and cash 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.

**Creditors and provisions.** Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 EXPENDITURE	Direct	Contractor	Support	2021	2020
	£	£	£	£	£
Cost of Generating Funds	2,158	14,980	2,657	19,795	24,204
Charitable Activities					
Information	1,366	23,280	980	25,626	27,789
Research	0	0	0	0	0
Beneficiary Support	6,775	1,248	288	8,311	9,157
Total Resources Expended	10,299	39,508	3,925	53,732	61,150

Costs have been attributed on a basis consistent with the use of resources. Where costs cannot be allocated, they are proportioned by the estimated percentage of time spent on each activity.

3 SUPPORT COSTS	Raising Funds	Info	Research	Beneficiary Support	2021	2020
	£	£	£	£	£	£
Governance	780	297	48	248	1,373	2,906
Communications	644	362	60	121	1,187	2,497
Office	743	415	69	138	1,365	2,865
Total Support	2,167	1,074	177	507	3,925	8,268

#### 4 OTHER TRANSACTION INFORMATION

The charity does not employ any staff directly but relies on two contractors for fundraising, administration and web site activities

No Trustee received remuneration or other benefits in connection with Trustee duties or other services

There were no related party transactions in this reporting period that require disclosure

<b>5 DEBTORS</b>	<b>2021</b>	<b>2020</b>
	£	£
Prepayments	0	0
	<u>0</u>	<u>0</u>
<b>6 CREDITORS</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade Creditors	6,861	6,861
Accruals	260	260
Other Creditors		
	<u>7,121</u>	<u>7,121</u>
<b>7 UNRESTRICTED FUNDS</b>	<b>2021</b>	<b>2020</b>
	£	£
General	76,011	109,523
	<u>76,011</u>	<u>109,523</u>
<b>8 RESTRICTED FUNDS</b>	<b>2021</b>	<b>2020</b>
	£	£
Orthostatic Tremor Group	2,348	2,348
Video Production	1,000	1,000
Yorkshire	533	533
Support Group/Helpline	3,060	3,060
Youngsters	1,166	1,166
Ultrasound Research	1,500	1,000
National Lottery	3,668	3,668
POT Group	500	500
Meeting Sponsorship	1,000	1,000
Leeds Group	456	456
	<u>15,231</u>	<u>15,231</u>

The Orthostatic Tremor funding is for the group's running costs. The video production is for a video on undergoing tremor related surgery. The Yorkshire funding is for has a geographic restriction. The support group/helpline funding is for the expansion of these services. The Youngsters funding is for educating & assisting young people with essential tremor. The ultrasound research funding is specifically related to that area of research. The Lottery funding is for UK support group development. The Leeds group fund is geographically restricted.