

HUMAN STUDY



KNOWLEDGE FOR A BETTER LIFE

SCHOOL OF REHABILITATION SCIENCES



ANNUAL REPORT & ACCOUNTS

JANUARY–DECEMBER 2021

“There is no point saving a life, if you can’t give that person their life back, Human Study gives people their lives back.”

Giles Duley –
CEO of the Legacy of War Foundation,
triple amputee, and
supporter of Human Study UK

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INTRODUCTION

David Buchanan – Chair of the board



In our first full year of operation we made great progress with our work in Syria, grew our fundraising, and strengthened our governance.

2021 was a difficult year for our students. The ongoing war in Syria combined with continued global disruption caused by Covid-19, meant that learning was even more disrupted than is typical, even in conflict zones. In particular, languages proved a barrier for some students. We introduced a revision module to help our students catch up on lost learning, and ran additional English lessons this year (as in previous years).

As we move forward in 2022, we look forward to the graduation of our first cohort of teachers, and turn our attention to other areas where our work is needed including Ukraine, Georgia, Yemen, Nigeria and Kenya. We also need to move towards employing our first member of staff in order to grow our capacity and capability. Our reliance on a volunteer CEO is unsustainable and does not give us the capacity we need to develop at the speed we would like to.

I would like to thank the Sir Bobby Charlton Foundation for the continuing support of our work in Syria. I would also like to thank our sister organisation, Human Study EV, who continue to support our work in a multitude of ways, and remain an inspiration: showing us what can be possible with hard work, knowledge and funding. We would also like to thank our dedicated team of volunteers (our CEO and trustees), who make so much happen on a shoestring.

ABOUT HUMAN STUDY UK

“When we talk about rebuilding, we mean rebuilding people’s lives.”

Human Study UK was established in 2020 and is supported by its sister organisation, Human Study, a German NGO working in the field of prosthetic and orthotics since 2005. We exist to preserve and protect the health of people requiring prosthetic and orthotic (P&O) care across the world, in particular those in the aftermath of conflict and/or living in poverty who need assistance to improve their lives.

There are over 45 million people in direct need of prosthetic or orthotic services in the world, a third of them are children. Many live in countries ravaged by conflict, disasters and poverty, with no or limited access to rehabilitation and care.

Human Study UK believes in a world in which people are supported to rebuild their lives after war. We believe civilians injured by war and its weapons should not have their lives destroyed because they cannot get the prosthetic and orthotic devices and care they need to lead active lives.

We work in partnership with local clinics in areas of current or recent conflict to ensure that staff get the education and training they need to support those injured by war.

When governments talk about ‘rebuilding’ they mean rebuilding places. When we talk about rebuilding, we mean people’s lives. We give people who have been injured by landmines and other weapons the chance to walk again, to work again, and to live again.



“Our work is focused on designing flexible and low-cost educational projects with a tremendous potential for multiplication.”

OUR SOLUTION

Human Study educate and train local P&O clinicians to create a sustainable grass roots solution, and have run programmes in the Balkans, Afghanistan and Syria since the outbreak of and during war.

Our educational programmes are delivered through a mixture of online learning and onsite assessments

We train and educate professionals already involved in patient treatment to improve the quality of services offered to people with disabilities and establish high standards of patient treatment.

Educational programs that Human Study implements are available to P&O practitioners worldwide and **do not depend on significant investments** in learning facilities and institutions.

Our work is focused on designing **flexible and low-cost educational projects** with a tremendous potential for multiplication. The educational models we use in our projects are internationally respected and accredited by the International Society for Prosthetics and Orthotics (ISPO).

The goal of our activities is to **train teachers** in places where there are none currently, reducing dependency on Western staff to educate students of the future. Most formal P&O education is delivered in English, and we are proud to have led the way in translating modules and full courses into French, Spanish, Russian, Serbo-Croatian, etc.

“Our goal is to train teachers in places where there are none currently, reducing dependency on Western staff to educate students of the future.”

We are currently completing the full translation of the first general clinical P&O training into Arabic, and have already run the first two modules of this internationally accredited course for the first time. We are sharing our materials with trusted local partners, in order that students throughout the Arabic speaking world can study to be prosthetists or orthotists in Arabic rather than English.

Our blended learning model consists of online training, combined typically with practical assessments at the end of each module, undertaken face to face with students in the clinics where they work.

“The established Blended Learning Education model of Human Study has proven to be a great advantage during pandemic times.”

We have adapted our teaching to reflect the reality of working through a pandemic.

This has meant delaying the practical assessments and case presentations, and running an additional semester to help students stay on track with their learning. Students faced difficulties to identify the right patients for their assignments, as many potential patients were shielding. Additionally, clinical onsite training workshops had to be postponed due to travel restrictions and the risk of infection involved when bringing together a group of students with a trainer team and patients for the end of module assessment workshops.

The established Blended Learning Education model of Human Study has proven to be a great advantage during pandemic times - Across the world, in person learning largely ground to a halt, but our online courses were able to progress.

We have also started making contingency plans with Mahidol University in Thailand to run the final exams online should covid continue to disrupt examinations in 2022 – a world first.

SPOTLIGHT ON SYRIA

The need for qualified prosthetists in Syria is increasing by the day. 30,000 Syrians have lost limbs in the war according to conservative estimates, with at least 60 new amputees registered in Syria each week. In a situation like this, medical professionals are struggling to keep up with the demand for services.

It is estimated that Syria needs 1,000 trained P&O clinicians to deal with the effects, and aftermath of war on the population.

Human Study has been working in collaboration with the **National Syrian Project for Prosthetic Limbs** (NSPPL), since 2014. Our first joint project was a 3-year educational program on the associate level in which 24 people from the Middle East (Gaza, Egypt, Syria) were successfully educated according to the international standards for education in prosthetics and orthotics, as defined by ISPO. Since then, Human Study and NSPPL have continued to collaborate with the aim of creating a centre of excellence where more P&O practitioners will be educated, and Syrian patients will be treated by Syrians.

During 2021 Human Study continued work begun in 2020 to support 8 students in Syria towards graduating from Professional Prosthetist/Orthotist Degree

(Category I) training and become the first fully (ISPO) accredited P&O Teachers/Trainers in the Middle East.

This is possible thanks to a grant from the Sir Bobby Charlton Foundation who had previously funded the same students through their first year of studies through a partnership between Human Study Germany and the Legacy of War Foundation.

By December 2021 students had completed four semesters and taken two sets of exams during each semester. A further two semesters including practical training will lead to final exams that will take place during 2022.

As the only people trained to this level in the whole region, we know that their teaching skills will be in high demand inside, and beyond Syria. Upon graduation, these teachers will work alongside more experienced tutors training people working within Syria to internationally accredited standards.

Once trained, each teacher will be able to train a number of P&O specialists a year. Eventually, they will be given all the course materials and content, and access to our online platform, meaning western training providers will no longer be needed in Syria.

THE STUDENTS: THE NEW TEACHERS IN TRAINING

Luai Alhallaak is 29 years old and has Degree in Electrical Engineering – Section of Computers and Automated Control from Tishreen University.

“I am leading the education in prosthetics and orthotics in Syria and by completing the academic degree with my colleagues we will be able to create generations of educated specialists to serve the huge numbers of disabled people created by the long war in Syria.”

Humam Sadek is 24 years old and from Syria and currently lives and works in Turkey, but travels to Syria constantly. He is very motivated although the works and study in difficult circumstances.

“In the beginning, I started to learn in the P&O field because of the major need for it and because I felt a sense of duty until I realised that this is my passion.”

Fatima Almubarak is 33 years old the only female student in the group. Fatima is trying hard to improve her English, which is the main obstacle for her education.

“As one of the workers in this field, especially as a woman, I seek self-development and increase my knowledge skills and cognitive skills in the field of artificial limbs and orthotic devices to help the children of my country affected by the war.”

Khaled Salah finished ISPO Cat II programme in 2017. He works in NSPPL as Head of technicians and he is supervising the work of the NSPPL workshops. He is 45 years old and married.

“I love learning prosthetics and orthotics; I have a lot of experience in P&O, but I saw how the science and education improved my work, I believe that every improvement from our team is so needed”.

Ahmad Alibrahem is 33 years old. Although he lives in a war zone with his family, Ahmad is motivated to study, not least because his brother was injured and is now an amputee. He is married and has children.

“I was with my brother when he was fitted with a prosthesis and I know the happiness when the patient, or the patient’s relatives have when getting this service and able to walk again or see someone they love do this.”

Salah Alaghbar is 30 years old and currently works at Ortotek a company that makes P&O devices, but closely cooperates with NSPPL on a daily basis.

“I really appreciate the level of knowledge in Human Study... Because of the war, our country Syria needs a lot of P&O technicians so it is our responsibility to train them.”

Abdulrahim Alhajkhalouf is 27 years old and lives in Syria. Due to war activities, Abdulrahim was forced to move from one city in Syria to another with his family which impacted his study.

“I joined this programme to help disabled and vulnerable people to live again. In Syria, we are in a sore need for highly qualified P&O staff able to help amputees with proper prostheses on a scientific basis, since we haven’t had this education in Syria... I will be able to educate and train new generations of technicians to support them, and us, in our noble humanitarian mission.”

Asad Ur Rahman is a mid-career medical professional with wide ranging skills and experience of orthotics and prosthetics including hands on practice and capacity development of staff and students; and experienced of the volatile humanitarian contexts of Syria and Afghanistan.

WOMEN

“As one of the workers in this field, especially as a woman, I seek to increase my skills in the field of orthotic devices to help the children of my country affected by the war.”

Fatima Almubarak

In some Muslim countries women and girls cannot be treated by male P&O specialists yet there is a lack of women trained to do this work – meaning that lots of women and girls miss out on life-changing care.

The profession is considered as ‘heavy physical work’ that requires lots of lifting of heavy plaster models, working in machine rooms, etc. In addition, childcare responsibilities can mean that women find it difficult to take time away from their work and families to undertake the required training. Our blended learning programme makes it easier for women to train, and our programme is already seeing significant success.

“The number of those affected is still increasing, which led to the increase in cases of paralysis and amputation, especially among women and children. This is the reason why the number of women working in this field is needed, but it is still limited. This remains an obstacle to treating the large number of women and girls who are victims of this war.”

Fatima Al Mubarak, current student in Syria.

“It is my belief that my best contribution to helping women with disability in Afghanistan is by educating myself further in this profession. In addition to my engagement as a Prosthetic & Orthotic (P&O) professional, I am also a bilateral above-knee amputee.”

Mahpekay Sidiqy qualified as Prosthetist/Orthotist (Category 1) in Afghanistan.

LANGUAGES

“We know that for our students, a requirement to study in a second language often provides a barrier to their academic achievement”

Currently most courses in P&O globally are taught in English. We know that over half of the people already working in clinics in areas of extreme need cannot access formal education, or qualify in their field, because their English is not strong enough to study at further or higher education level. We also know that for our students, a requirement to study in a second language often provides a barrier to their academic achievement, and means that they qualify with both lower results and less understanding than they would do in their first language. For this reason, we look to translate our courses to ensure that ongoing teaching in that region can be delivered in the local language (funding permitting).

During 2021 our sister organisation, Human Study EV has translated two modules of the standard training into Arabic (thanks to ICRC for funding) and plans are afoot to complete translation of the remaining modules in 2022. This means that when our teachers graduate, they will have the materials to deliver courses to staff in their clinic and region in Arabic, in turn enabling access to that course for clinical and technical staff without fluent English, and helping all students to maximise their grades and understanding.

We will also provide access to the full set of translated course materials in Arabic, to all other accredited and respected training providers in the region.

LANDMINES

Until landmines are no longer used as a weapon of war, we know that there will be a high need for prosthetic and orthotic services for decades after conflicts end. Historic landmines are especially cruel in that those least likely to avoid areas where they lay are children seeking spaces to play.

Human Study UK supports calls for the universal and immediate banning of landmines and will work alongside our partners to remind the world why we cannot keep waiting for this.

We support the call and campaign for the world to be Landmine-free by 2025.

WORKING IN A WAR ZONE

With caseloads at least treble those of a UK clinician, waiting lists at least ten times higher than clinicians would have in the UK, a severe lack of qualified staff, and a conflict that shows little sign of abating, our students are almost as vulnerable to PTSD as the people that they are treating. They are faced daily with the lives and the bodies of children and adults of all ages, blown apart by the weapons of war.

The huge demand for services coupled with constant shortages of funding, materials and equipment means that for our partners working in Syria and other war zones face incredible stress. Despite this, our students show incredible determination and resilience, and whilst the road to graduation will be tough, they are both focused on travelling it, and are on course to graduate.

FUTURE PLANS

We have a plethora of projects in development across the Middle East and Africa. Our plans reflect our ambitions which, whilst high for a small charity; reflect the sad reality of a world where the need for our expertise is driven by war and we have yet to eradicate this.

We are beginning to build a movement, powered by people who have suffered limb loss or and their friends and families; to ensure decent prosthetic and orthotic services are available globally.

Plans for 2022 include:

- securing funding to appoint a part-time Chief Executive Officer
- creating the first internationally accredited Associate Prosthetist / Orthotist training course in Arabic
- securing funding for the development of the first internationally recognised and accredited P&O education program for P&O practitioners in Yemen
- securing funding to train 12 Associate Prosthetist/ Orthotists to Professional P/O Level BSc Degree level (graduate teachers) in Nigeria
- securing partnerships and funding to train ten technicians in lower limb modules for above knee and below knee prostheses over a 10-month programme in Armenia
- establishing delivery and funding partnerships for the creation of training programmes in Sierra Leone and Kenya
- securing funding to train 15 Associate Prosthetist/ Orthotists to Professional P/O Level BSc Degree level (graduate teachers) in Ukraine

ACKNOWLEDGEMENTS

We would like to thank the Sir Bobby Charlton Foundation who whose gift has already helped to significantly transform P&O services in Syria.

We would also like to say thank you to John Mitchell, our volunteer CEO in our first year. John has moved to Canada where he is supporting the set-up of Human Study in North America.

We would like to thank Giles Duley and the Legacy of War Foundation, whose support and partnership enabled us to start our programme in Syria.

Our thanks also go to Julie Eason who has taken over the running of Human Study UK on a voluntary basis while we raise funds to recruit a part-time, paid CEO, and to our incredible trustees whose energy, knowledge and skills have brought so much wisdom and experience to our table.

We would like to thank all the students and staff at NSPPL, our Syrian partner, for the tremendous

work that they are doing in incredibly difficult circumstances. Our delivery in Syria and Turkey has been made possible by the dedication and incredible commitment shown by NSPPL, our training partner on the ground in Idlib and Al Bab in Syria and Reyhanli, Turkey. We salute the teams working inside Syria for their courage and dedication to supporting people injured by war to gain their lives.

We could not have achieved what we have achieved this year without the ongoing support, access to tutors and teaching materials and mentoring that the team have received from Christian Schlierf and the team at Human Study, our sister organisation in Germany.

We dedicate this report to everyone who needs prosthetics and / or orthotics, whether this need arose from birth, illness, accident or war. The determination of people to get on with building, rebuilding, or preserving full and active lives is what powers our work.

FINANCIAL REVIEW

Human Study UK's Purpose

The preservation and protection of the good health of persons requiring prosthetic and orthotic care globally, and in particular to persons requiring such services in the aftermath of human conflict, including, but not limited to, encouraging safe standards of prosthetic and orthotic care through the education and professional development of clinicians to internationally recognised standards.

Public benefit statement

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 2019).

Period Summary

The financial activities of the charitable company are set out in the following financial statements.

The total incoming resources for the year to 31 December 2021 were £82,851 (2020: £3,014).

Resources expended for the year to 31 December 2022 were £45,390 (2020: £1,643).

Of this, £40,000 was spent on charitable objectives (2020: £1,629).

Reserves Policy

Human Study UK's reserves policy is to aim to hold general charitable funds or unrestricted reserves for three principal reasons:

- i. To supply working capital, enabling Human Study UK to manage fluctuations in its cash flow;
- ii. To provide protection against the contractual and operating risks that Human Study UK faces in its work, including meeting unforeseen costs;
- iii. To invest in new initiatives designed to improve the efficiency and quality of services.

We are working towards establishing free reserves and have established a target of three months running costs.

Going Concern

Human Study UK currently operates on a project by project basis but has plans for growth. A fundraising strategy is in place and we have a strong network of partners.

Having regard to the above, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. It is therefore appropriate to prepare the financial statements on a going concern basis.

Principle Sources of Funding

As detailed above, the principle source of funding during this period was a grant of £110,471 from the Sir Bobby Charlton Foundation towards our work in Syria over 2021 and 2022. The trustees are working with The Fundraisers (an independent consultancy) to grow our income from voluntary sources over the next three years.

Risks

The major risks to which Human Study UK is exposed are reviewed regularly by the Board and procedures have been established to mitigate these risks.

The major risks which the organisation faces are:

- 1 The risk of Covid making exams and in person assessments impossible (we are mitigating this risk with delivery plans in this event).
- 2 The risks of failing to obtain the funding we need to grow and progress our work (this is a very real risk at a time when funding for UK based charities working internationally are in scarce supply). We are mitigating this risk by investing in fundraising.
- 3 The risk that new conflicts and localised or global financial problems, following Covid, mean that rather than increasing the number of people who have access to decent P&O services, we are merely running to catch up as need continues to accelerate beyond what we, and others providing P&O education, can meet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Human Study UK is a CIO incorporated and registered as a charity on 16 April 2020.

Reference and administrative details

Registered Charity number: 1189086

Registered Office: Human Study UK
Jackson Hall
Portland Place
Hastings
TN34 1QN

Trustees:

Ailsa Saltrese	Trustee	21 Oct 2021
Julie Pitt	Trustee	18 June 2021
Prof. Nachiappan Chockalingam	Trustee	21 May 2020
Ian Adam	Trustee	21 May 2020
David Anthony Buchanan	Trustee	21 May 2020

Senior management:

Julie Eason (volunteer CEO)

Recruitment and appointment of trustees

Human Study UK is governed by a board of trustees (directors) who are appointed at the Annual General Meeting.

Trustee appointments are based on the possession of the skills and experience necessary to determine the policies of Human Study UK and to monitor the implementation of those policies.

The trustees receive adequate induction, as well as suitable and sufficient help and guidance, to understand how the charity works and to be able to contribute positively towards its operation.

Structure

The Human Study UK board meets formally every quarter. The board receives project and financial reports at each meeting. An annual Board Strategy Day is held to review the strategic direction of the organisation.

Human Study UK managed by a Chief Executive Officer who is responsible to the board of directors for the smooth and efficient operation of the company within terms of delegation approved by the board.

The CEO is in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Human Study UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements 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 financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

David Buchanan

Chair, Human Study UK

The Charity Registration Number is :- 1189086

Human Study UK
Report and Accounts
31 December 2021

Human Study UK

Report and accounts for the year ended 31 December 2021

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Human Study UK

Independent Examiner's Report 31 December 2021

I report on the accounts of the Charities for the year ended 31st December 2021, which are set out on pages 12 and 13.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. You 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.

It is my responsibility to:

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

Basis of Independent Examiners Report

My 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 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 Examiners Report

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or

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

Yvonne O'Connor
Director, FCCA
Frampton & Co
Chartered Certified Accountants

31st October 2022

Human Study UK - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:						
Donations & Legacies	A1	-	-	-	-	-
Charitable activities	A2	-	-	-	-	3,014
Grant Income	A4	-	82,851	-	82,851	-
Total income	A	-	82,851	-	82,851	3,014
Expenditure on:						
Charitable activities	B2	-	40,000	-	40,000	1,629
Administarion expenses	B3	-	5,390	-	5,390	14
Total expenditure	B	-	45,390	-	45,390	1,643
Net income for the year		-	37,461	-	37,461	1,371
Transfers between funds	C			-	-	-
Net income after transfers	A-B-C	-	37,461	-	37,461	1,371
Net movement in funds		-	37,461	-	37,461	1,371
Reconciliation of funds:-						
Total funds brought forward	E	-	1,371	-	1,371	-
Total funds carried forward		-	38,832	-	38,832	1,371

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

Human Study UK - Balance Sheet as at 31 December 2021

	Notes	SORP Ref	2021 £	2020 £
Fixed assets		A		
Tangible assets		A2	-	-
Current assets		B		
Debtors		B2	1,371	1,371
Cash at bank and in hand		B4	37,461	-
Total current assets			<u>38,832</u>	<u>1,371</u>
Creditors: amounts falling due within one year	2	C1	<u>-</u>	<u>-</u>
Net current assets			38,832	1,371
The total net assets of the charity			<u>38,832</u>	<u>1,371</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Funds		D2	<u>38,832</u>	<u>1,371</u>
			38,832	1,371
Unrestricted Funds				
Unrestricted Funds		D3	<u>-</u>	<u>-</u>
			-	-
Total charity funds			<u>38,832</u>	<u>1,371</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

Mr D Buchanan
Trustee
Approved by the board of trustees on 31st October 2022

Human Study UK

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern

At the time of approving the accounts, the Trustees have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Restricted and Unrestricted Funds

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities work or for specific artistic projects being undertaken by the charity.

Significant judgements, key assumptions and estimates

The preparation of the accounts in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates. The key estimates and assumptions used in these financial statements are set out in the accounting policies notes included the additional policy notes within these accounts such as for depreciation.

Policies relating income recognition.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Human Study UK

Notes to the Accounts for the year ended 31 December 2021

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Human Study UK

Notes to the Accounts for the year ended 31 December 2021

Financial instruments including cash and bank balances

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for the indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

2 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	-
Accruals	-	-
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>

3 Income and Expenditure account summary

	2021	2020
	£	£
At 1 January 2021	1,371	-
Transfers in for the year	-	-
Surplus after tax for the year	37,461	1,371
At 31 December 2021	<u>38,832</u>	<u>1,371</u>