



HUMAN STUDY



KNOWLEDGE FOR A BETTER LIFE

SCHOOL OF REHABILITATION SCIENCES

HUMAN STUDY UK

ANNUAL REPORT & ACCOUNTS Jan-Dec 2023

Annual Report & Accounts 2023

“Education is the most powerful weapon you can use to change the world.”

Nelson Mandela

Contents

Foreword	1
About Human Study UK	2-3
Our model	4-5
Syria update	6-8
Graduates	9-11
Priorities	12
Financial review	13-15
Accounts	16-21



Foreword

We'd like to start by saying a huge congratulations to our students from, and working in, Syria. All of whom graduated in 2023.

Fatima, Luai, Ahmed, Khaled, Humam, Salah, Assad and Abdulrahim we salute you! Seeing how hard you have worked to complete your degrees, whilst working full time, in a second language and often whilst war raged around you is truly magnificent. Whilst lots of charities talk about empowering people, we know that you all empowered yourselves by using our tuition to become leaders in prosthetics and orthotics (P&O), across and beyond the Middle East. We are privileged to have been able to help you all become the magnificent clinicians and teachers you are today.

Secondly, we want to thank the Sir Bobby Charlton Foundation, whose financial help, flexible support and excellent relationship management made this course possible. Special thanks go Donna Moss Seymour, an all-round lovely person to work with; we know she is missed by many following her departure from the foundation.

We would also like to thank Christian, Emina and their incredible team at Human Study Germany, in whose shadow and footsteps we are privileged to walk. The way our sister organisation operates, their generosity to us and the incredible dedication to helping everyone access good prosthetic and orthotic services is phenomenal and we all feel incredibly privileged to get to work alongside them. As a much larger, longer established and well-known organisation, there is much they are capable of doing that we are unable to do without their help. To have their support, services and team wrapped around as needed, to supplement our own volunteer capacity, allows us to work together to help more people access P&O services. We flex how we work together and trust is total and reciprocal throughout both of our organisations. We do more together than we could do individually.

Our role in relation to our sister organisation is evolving, and over the next few years we will be looking at what elements of their service delivery we can replicate in the UK. We can see that the UK is experiencing a severe P&O recruitment and training crisis. When UK graduates typically arrive in NHS and privately owned clinics they are often without the skills and experience to work effectively with patients. We can also see that demographic changes and rates of attrition from the profession will only make matters worse in the coming years. Our priority for the next couple of years is to increase our capacity in the UK in order to help respond to this recruitment and training crisis at home, as well as overseas. It is worrying to us that in the 21st Century NHS, the levels of vacancies and inability to train people appropriately is as stark as it currently appears to be. Should an opportunity arise to help address this we want to be able to scale quickly and effectively to be part of the solution to an increasingly obvious problem.

We would like to thank the Board for their hard work and engagement throughout the year. We look forward to working with them in 2024 to progress the work of Human Study and to help people with disabilities to get access to the P&O services and devices they need to live independent and active lives.

Thank you to Yvonne O'Connor from Framptons & Co in Eastbourne who has, yet again, turned around our independent review with incredible efficiency and good humour. We think she is a brilliant charity accountant and would highly recommend her to everyone. (yvonne@framptonaccountants.co.uk)

Ailsa Saltrese (Chair) & Julie Eason (CEO)

About Human Study UK

We train prosthetic and orthotic professionals

Because access to rehabilitation is a human right

Human Study is a UK charity delivering education in prosthetics and orthotics (P&O).

We train Prosthetists/Orthotists: rehabilitation specialists who make and fit prosthetic limbs and orthotic braces. As a result of our work, people who have been disabled by war, poverty or disease have the chance to walk again, work again, go to school again, play and socialise again: to live again.

We do things differently.

Unlike most schools, our students don't come to us, because they can't. We take our training to our students. Wherever there is a need.

Innovation. Education.

We have developed a unique, innovative blended learning programme for countries where there is an urgent need, low capacity and lack of infrastructure.

We deliver our training in war zones, where people are losing limbs to landmines, bombs and bullets. We also train in areas recovering from disasters, whether natural or man-made in low-income countries, where lack of healthcare leaves people with disabilities vulnerable to disease and trapped in the cycle of poverty.

Wherever there is a need, Human Study is ready to respond: educating the technicians and rehabilitation specialists and training the trainers - to

internationally accredited standards. We are building the foundation for sustainable, locally-run rehabilitation services. **We are enabling people with a disability to get mobile, so they can live healthy, active, independent lives.**

1 in 10: The challenge.

Worldwide, there are an estimated 40 million people with disabilities who need prosthetic and orthotic services. **30 million of these people – including 10 million children – live in countries affected by conflict and poverty.**

People who use prosthetics and orthotics include amputees who have lost limbs as a result of conflict, accidents, disasters or disease; people born with missing limbs; and people who need support as a result of injury, aging, or conditions such as scoliosis, polio or cerebral palsy.

These figures are set to rise, due to our aging population, the prevalence of diseases such as diabetes, and the increasing number of conflicts in the world. Ukraine, for example, is now the most landmine-polluted country on Earth.

Today in the Global South, only 1 in 10 people with disabilities has access to the prosthetic and orthotic services they need.

The cycle of poverty

In low income and conflict-affected countries where we primarily work, there are many barriers preventing people from accessing rehabilitation services, including lack of trained personnel, lack of facilities and lack of awareness.

The result: people with disabilities are isolated, stigmatised and dependent. They are unable to access their fundamental rights to education, employment and healthcare. They are unable to participate in family and community life. They are trapped in the cycle of poverty.

Our vision

A world in which everyone who needs a prosthetic or orthotic device has access to timely, affordable, high quality rehabilitation services - whichever country they live in.



Our mission

To make education in prosthetics and orthotics accessible in every country - especially in countries affected by conflict and poverty.

Our model

Blended learning & train the trainer

We use a 'train the trainer' approach, delivered through our specially developed blended learning education programme. We use a combination of online teaching utilising multimedia tools, with face-to-face, hands-on practical workshops and assessments.

We designed our programme to make it easier to deliver P&O training in countries affected by war, disasters, poverty and lack of infrastructure. Human Study's founder, Christian Schlierf, developed this approach as a result of his experiences working as a Prosthetist/Orthotist in Iran after the 2004 earthquake, and in Southeast Europe after the Balkans war.

SCOPE for continued professional development

Human Study also delivers Specialised Courses in Orthotics and Prosthetics – **SCOPE** – designed to be accessible and flexible.

We built our courses utilising an innovative curriculum design. We support Prosthetists/Orthotists to further develop their existing skills in order to effectively meet the needs of people with disabilities in their communities.

With SCOPE, Prosthetists/Orthotists follow a series of short, highly specialised courses whilst maintaining employment.



Our model continued

Challenges:



War usually means closed borders. Students often cannot leave their home countries to study overseas.

And in times of trouble we want to stay close to our families.

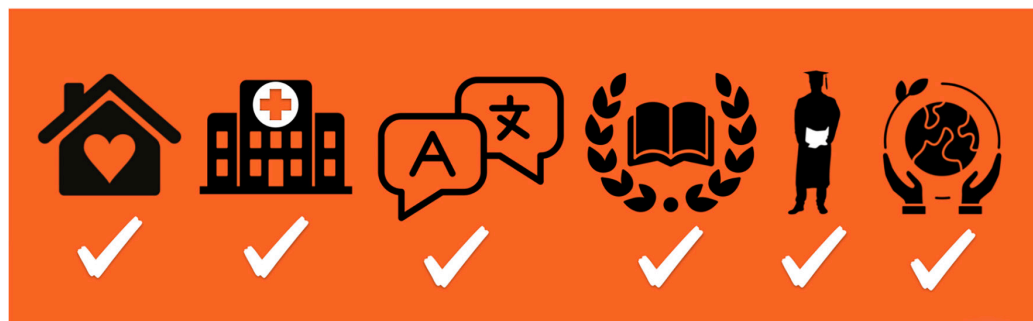
If we take trainees away from the clinics where they work, for long periods of time, this will have an impact on delivery of services to people who need them most urgently.

P&O training materials are mostly in English and students may lack English skills. This is a huge barrier and if courses are not translated, only people with good English can be educated.

Students might have different education levels, ranging from primary school to degree level.

And in low-income countries, there is a lack of local teachers, meaning an over-reliance on outside expertise.

Our approach:



Human Study students are typically working in clinics supporting people who need P&O support, but without the experience to deliver a consistent service. Our students are able to stay in their jobs, support their families and continue providing services to the people that urgently need them.

Where possible, we translate P&O training materials into local languages which greatly speeds up and enhances training.

We offer courses at all levels, including entry level. We even develop pre-entry, Level Zero courses where needed!

And we Train the Trainers, building local capacity to levels accredited by ISPO.

Our approach is also good for the environment, reducing international travel and minimising our carbon footprint.

Syria update

Human Study UK's first project was the training of 8 Bachelor's degree Professional Prosthetist/Orthotists in Syria. This is an 'upgrade' training, lifting the skills of these clinicians from Associate level (formerly ISPO Category 2) to Professional level (formerly ISPO Category 1): the highest level of clinician, qualified to teach.

We are pleased to report that we completed this project successfully in 2023. **Our Bachelor's graduates have become the first ISPO accredited P&O Trainers in the region.**

Completing this project demanded flexibility from our faculty, students and partners, as we dealt with the dual challenges of ongoing conflict and COVID 19.

Our model delivers 6 semesters of theoretical teaching online, followed by 2-week onsite practical workshops culminating in final exams. The pandemic resulted in travel restrictions, making it difficult for our tutors to get into Syria to deliver the practical training. We developed an alternative plan to deliver this training in neighbouring Turkey, however not all of our students could cross the border. This meant improvising our teaching approach in the final modules of the course, with the help of our exceptional students. Our highest scoring trainee teacher, Luai Alhallak, travelled to Reyhanli in Turkey for the practical training and assessment. On successful completion of each practical module, he headed back to Syria to train his fellow students who were unable to get to Turkey. This would not have been our preferred model, however Luai was already working as the head of training for our partner clinic, and we have known him as a P&O professional for 10 years. We were therefore confident in Luai's abilities, and he did Human Study, his colleagues and fellow students proud.

These challenges meant that we had to extend the timetable for the students' final examinations. In addition, due to the many complications and restrictions caused by COVID 19, as well as difficulties with students' visas and travel restrictions, we and our partners at Mahidol University decided to organise the final practical exams completely online. We had to develop a

new exam setting that satisfied the criteria and standards of both Mahidol University and international certification body, ISPO.

Holding the exams online was efficient in terms of accessibility and overcoming the travel restrictions, but very challenging due to an enormous increase in the amount of time and resources needed from HS and Mahidol in comparison to the standard onsite examinations.

Schedules were complex, since each student had to prepare and organise each workstation and find a patient for each exam. There was also the issue relating to multiple time zones for the examination commission from Thailand (from Mahidol University), the other examiners from other countries, plus the location of the student, coordinator and IT support.

Internet connection during the final exams was also a challenge for most of our students, since they had to do their practical exams in their P&O workshops, where the internet connection is often poor.

Our students persisted and adapted despite the numerous challenges they faced - both personal and professional.

The final, practical, online exams took place from October 2022 – February 2023.

All students successfully completed all final practical exams. One student (who alongside managing the challenges everyone else faced, had also given birth to her second child during the course) had to retake her theory exam due to her language skills; after additional language tuition, she passed that on retaking. All 8 students graduated with ISPO Professional certificates and Bachelor of P&O degrees from Mahidol University.

This is a major milestone in the development of P&O capacity in Syria and the region.

Key achievements



100% of students graduated from the course.

All modules were completed by all students, as originally planned - although not always to original timetables, thanks to COVID 19.

100% of students are employed upon graduation, in the region and beyond.

We met or exceeded 100% of initial project targets, although timetables had to be adjusted where necessary.

We graduated the first female P&O teacher in the Arabic speaking world, in turn capable of training, supporting and mentoring the next generation of female clinicians in the region. This is especially important as Syrian women may need to be treated by women, in order to access rehabilitation services.

The impact of this project will continue to grow as our Bachelor's graduates share their skills with P&O trainees across the region - and the world.

Syria update continued

Diversity

Our greatest achievement in this project is graduating Fatima, the first female P&O teacher accredited to teach to international standards, in the whole of the region.

We know that, by graduating students as the most senior professionals, they will all become leaders in their fields. As a result of their qualifications, they gain the freedom to move between employers, to find the places where they personally can have the biggest impact.

Qualifying as a Professional Bachelor's degree Prosthetist/Orthotist will be transformative to Fatima. Professionally, as the first woman educated to teach others, she is the single most important graduate in that. With her we can move towards graduating the next generation of female clinicians and offer female-only teaching teams in countries where it will open up access to our education programmes. We know that in many Arabic speaking countries, female patients need female clinicians in order to access equipment, treatment and support. We are pleased that Fatima not only intends to remain at NSPPL where, given the exodus of senior staff, her skills will be essential, and that she will be working with Human Study in training and mentoring the next generation of female clinicians beyond NSPPL.

Translation

Around the world, most courses in P&O are currently taught in English. This is a major barrier for many P&O students in the Global South, who enter the profession with varying levels of education and language skills. The requirement for trainees to study in English - which may not even be the de facto second language in their home country - may result in them

struggling to qualify, attaining lower results and less understanding than they would achieve in their first language.

This barrier was illustrated by our student Fatima - the only female student in the cohort. While Fatima joined the Bachelor's degree course as an excellent and experienced Prosthetist/Orthotist, she admitted that she struggled with English. As a result, she failed her theory exam at first attempt. We provided extra tutoring to prepare her for her retake, which she passed. However, we know that Fatima graduated with lower marks than she would have achieved if she had been able to study in Arabic. This was undoubtedly a factor for most of our students, highlighting the fact that language can be an unnecessary extra barrier to P&O training.

At Human Study, we always aim to translate our courses into the local language. However this is not always possible within a project's schedule and budget. Human Study's Bachelor's degree training programme contains approximately 3.4 million words. Using the cheapest possible translation services, the resulting translation costs are around €136,000. The translation process also adds 6 - 12 months to the timeline, and it is not always possible to delay the start of a project for this long - especially in war zones like Syria, where people are dealing with devastating injuries that need urgent care. Translation is an ongoing challenge that we plan to focus on in the coming years.

In Syria, beyond the scope of our Bachelor's degree project, Human Study has now translated several P&O training modules into Arabic. This means that on graduation, our new teachers will have the materials to deliver courses to staff in their clinics and regions in Arabic, increasing understanding and streamlining the training process. Human Study will provide access to the full set of translated course materials in Arabic, to other accredited and respected training providers in the region.

Graduates What happened next

Luai Alhallaak



"I dream of working in developing P&O by completing this programme and combining my knowledge in P&O. I am leading the education in P&O in Syria and by completing the academic degree with my colleagues we will be able to create other generations of educated specialists to serve the huge numbers of disabled people created by the long war.

I see our international existence with every academic advancement we achieve

with Human Study and will create the P&O field future for our country internationally.

With the advancement in learning we are able to serve new types of cases we were not able to do before and I do not want to stop learning in this field at any point.

We are transferring the workshops, and also the knowledge we gain to our colleagues inside Syria which reflects on the served beneficiaries by the quality and type of services and we need to keep continuing learning and teaching for a better future for our beneficiaries."

Luai has now joined the Human Study faculty as a P&O trainer. He is focusing on a project in Erbil, Iraq, where Human Study is developing a national P&O education programme at the Polytechnic University Erbil (EPU), and supports other education projects as needed.

Fatima Almubarak



"P&O has become part of our lives and our priority. The work in this field is not limited to being a profession or a path in life. Rather, it carries a human character through putting smiles on the faces of those affected.

As one of the workers in this field, especially among women, I seek self-development and to increase my knowledge skills and cognitive skills in the field of artificial limbs and orthoses in order to help the children of my country affected by the existing war. With

the increase in its frequency and continuity of the war, the number of those affected is still increasing, which leads 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 limited. This remains an obstacle to covering and treating the large number of women and child victims.

From this standpoint, and as a female worker working in P&O, I would like to develop my skills."

Fatima is the technical Supervisor at NSPPL Rehyhanli, our clinical partner for this course, and where most students were living when the course started. She intends to remain at NSPPL and continue working with Human Study (initially) to help graduate the next generation of female clinicians and teachers for Turkey, Syria and the region. We hope that longer term, Fatima and the teams she creates and leads in the future, will be transformational in terms of facilitating access to P&O services for women, many of whom can only access services if treated by female clinicians.

Graduates What happened next

Ahmed Elibrahim



"The commencement of the Syrian conflict deeply affected my personal life, especially after my brother was injured and underwent an amputation. This pivotal moment guided me toward a career in P&O, with a focus on helping those in Syria who are dealing with similar hardships, including my brother. In Human Study I can concentrate on equipping my colleagues with the necessary knowledge and skills to assist others who have faced comparable challenges."

Ahmad has also joined the Human Study faculty as a trainer, delivering P&O education around the world.

Khaled Salah



"I love learning P&O; I have a lot of experience in P&O, but after I saw how the science improved, I believe that every improvement from my side is needed. The science with practical experience. P&O is a unique field in Syria and by completing the educational programme I can participate in improving the graduated generations in Syria."

Khaled is the technical manager at a private Physical Rehabilitation Center in Idlib. He provides training for other NGOs working in the north of Syria including SDI and Humanity & Inclusion.

Humam Sadrek



"My dream was always to be an engineer until the war started in Syria. The war that pulled me to re-look in my plans and ambitions to fit more with the needs that my people started to have. In 2014 with an increased number of injuries, I decided to learn about prosthesis and orthosis, so as to be able to help in the recovery of the civilian amputees and disabled."

In the beginning, I started to learn in the P&O field because of the major need for it and because this is my duty until I realised that this became my passion, especially after I graduated from the Associate (Category 2) programme with high grades and had the chance to continue in Mahidol university."

I clearly see my future now as a P&O specialist and hope to be able to continue my study to reach that dream, and so on to deliver this knowledge to my country's people to help in rehabilitating war-affected people."

Humam is a technician at a private Physical Rehabilitation Center in Idlib. In addition he is technical advisor and trainer for the P&O center OTTOMAN in Gazientep, Turkey. Humam is also active in supporting local charities in the north of Syria. Finally he is the P&O teacher at Alnahda university in the north of Syria.

Graduates What happened next

Abdulrahim Alhajkhalouf



"Due to the ongoing war in Syria and the large number of casualties, namely amputated and paralysed people, I joined this programme to provide help to those disabled and vulnerable people and retain them to life again. In Syria, we are in a sore need for highly qualified P&O staff who are able to install amputees with proper prostheses on scientific basis, since we haven't had such a domain of study in Syria. Moreover, I am looking forward to finishing

this programme, so I will be able to educate and train a new generation of technicians to support them, and us, in our noble and humanitarian mission."

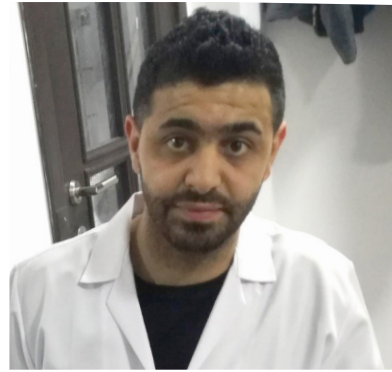
Abdulrahim is employed at the P&O centre operated by the charity HIHFAD, where he is the technical manager of the Physical Rehabilitation Center in Al Bab.

Assad Ur Rahman



Assad works as a technical advisor and P&O trainer in Ukraine for Humanity & Inclusion.

Salah Alaghbar



"This certificate gives me the right to be an international P&O trainer. Because of the war, our country Syria needs a lot of P&O technicians so it is our responsibility to train them.

On the other hand, I really appreciate the level of education in Human Study. It adds new experience to me every new semester, also it adds value to my knowledge and experience and lets me solve new problems in

my daily work.

My career related, I had already graduated with a Bachelor Degree of Biomedical Engineering and I was planning to continue master, but at that time I chose to continue P&O rather than studying Master of Biomedical Engineering, because it is more important to me."

Salah now works at ORTOTEK, a Turkish P&O company, He is the representative of ORTOTEK in the middle east and Arabic world. Salah also works as a P&O teacher at Al-Nahda university in northern Syria.

Our priorities for the year ahead:

Start to shift from a volunteer management team to a staff team.

Our current reliance on volunteers means that our capacity to develop and deliver new programmes is limited. Over the next five years we plan to put a core management / staff team in place to develop an impactful, sustainable plan for the future.

Develop plans for project delivery from the UK.

At present, we are heavily reliant on the expertise and personnel of our 'big sister' organisation in Germany, Human Study e.V., for project implementation and delivery. While we will always work in close collaboration with Human Study e.V., we want to be in a position to deliver our own distinct projects related to P&O education, and to support the UK to respond to our home-grown recruitment and training crisis, if the opportunity arises.

Investigate efficient ways of reducing translation costs.

One of Human Study's most difficult challenges is translating our training materials into local languages. This takes time and is expensive.

There are around 3.4 million words in Human Study's Bachelor's degree training programme. Using the cheapest possible translation services, the translation costs are a minimum of €136,000 per language. This is often higher than the cost to actually deliver the multi-year training!

As a result of these high costs, our training is usually delivered in English. This is a barrier in countries where English is not widely spoken. In these locations, Human Study may have to conduct English language training, before students even begin their P&O education. Where we have to translate the course materials, this results in a 6 - 12 month delay to the start of a project.

We are looking for a solution to make it quicker and cheaper to translate Human Study's curriculum materials into different languages. There are urgent needs in many countries where more and more people are becoming disabled as a result of conflict. We know that having our courses available in students' first languages helps speed up training and deepen understanding. We plan to research tools and methods for reducing translation costs in order to provide our training in more languages.

Develop a plan to address the P&O recruitment and training crisis in the UK.

Using our expertise in P&O education, we plan to look at ways in which Human Study UK can alleviate the P&O recruitment crisis currently being experienced in the UK. As this crisis is likely to intensify in the coming years, this may present an opportunity for us to utilise our expertise in delivering P&O education.

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 2023. 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 2023 were £35,000 (2022: £114,835).

Resources expended for the year to 31 December 2023 were £35,220 (2022: £145,764).

Of this, £35,000 was spent on charitable objectives (2022: £114,557).
Reserves Policy

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

1. To supply working capital, enabling Human Study UK to manage fluctuations in its cash flow;
2. To provide protection against the contractual and operating risks that Human Study UK faces in its work, including meeting unforeseen costs;
3. 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.

Principle sources of funding

The resources received and expended during this year reflect the time donated by our volunteer CEO, our sister organisation in Germany, and our independent reviewer of our accounts.

We have not undertaken fundraising during this year for Human Study UK as fundraising efforts have been focused around Germany, whose paid team, experience and excellent reputation precedes them but the team in the UK have independently helped secure funds for our sister organisation, who began a number of large scale programmes in 2023, including in Ukraine, where they have two generations of graduates.

They are currently involved in training P&O technicians, clinicians, and will shortly be training the teachers to keep that programme going for decades using the resources, and learning platform and ongoing mentoring as needed, gifted to them by Human Study. We are proud to have helped secure resources to train the teams that will now inevitably be needed; given that Ukraine currently has the highest number of unexploded devices of any country on earth.

We will be fundraising next year to help progress our plans to support improvements to training of P&O staff in the UK.

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:

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 is in scarce supply. We are mitigating this risk by investing in fundraising.

The risk that new conflicts and localized or global financial problems, following Covid-19, 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 (Chair)

Ian Adam

Prof. Nachiappan Chockalingam

Nick Gallogly

Julie Pitt

Senior management:

Julie Eason (volunteer CEO)

Pro Bono support provided, as needed, by the team at Human Study e.V., our sister organisation in Germany.

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 30 October 2024 and signed on its behalf by:

Ailsa Saltrese, Chair



HUMAN STUDY UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

Human Study UK - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:						
Donations & Legacies	A1	-	35,000	-	35,000	80,000
Charitable activities	A2	-	-	-	-	-
Grant Income	A4	-	-	-	-	34,835
Total income	A	-	35,000	-	35,000	114,835
Expenditure on:						
Charitable activities	B2	-	35,000	-	35,000	141,557
Administration expenses	B3	-	220	-	220	4,207
Total expenditure	B	-	35,220	-	35,220	145,764
Net expenditure for the year		-	(220)	-	(220)	(30,929)
Transfers between funds	C			-	-	-
Net income after transfers	A-B-C	-	(220)	-	(220)	(30,929)
Net movement in funds		-	(220)	-	(220)	(30,929)
Reconciliation of funds:-						
	E					
Total funds brought forward		-	7,903	-	7,903	38,832
Total funds carried forward		-	7,683	-	7,683	7,903

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.

£80,000 of Donations & Legacies income relates to in kind donations from the Volunteer CEO and Sister Organisation in Germany.

All activities derive from continuing operations

Human Study UK - Balance Sheet as at 31 December 2023

	Notes	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets		A2	-	-
Current assets		B		
Debtors		B2	-	-
Cash at bank and in hand		B4	7,683	7,903
Total current assets			<u>7,683</u>	<u>7,903</u>
Creditors: amounts falling due within one year	2	C1	<u>-</u>	<u>-</u>
Net current assets			<u>7,683</u>	<u>7,903</u>
The total net assets of the charity			<u>7,683</u>	<u>7,903</u>

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

Restricted funds				
Restricted Fixed Asset Funds		D2	<u>7,683</u>	<u>7,903</u>
			7,683	7,903
Unrestricted Funds				
Unrestricted Revenue Funds		D3	<u>-</u>	<u>-</u>
			-	-
Total charity funds			<u>7,683</u>	<u>7,903</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.

Ailsa Saltrese, Chair

Approved by the board of trustees on 30th October 2024

The notes attached form an integral part of these accounts.

Human Study UK

Notes to the Accounts for the year ended 31 December 2023

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 2023

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 2023

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	2023	2022
	£	£
Trade creditors	-	-
Accruals	-	-
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	<hr/>	<hr/>
	-	-
3 Income and Expenditure account summary	2023	2022
	£	£
At 1 January 2023	7,903	38,832
	-	-
Loss after tax for the year	(220)	(30,929)
At 31 December 2023	<hr/> 7,683	<hr/> 7,903