

# HUMAN STUDY



KNOWLEDGE FOR A BETTER LIFE

SCHOOL OF REHABILITATION SCIENCES



# ANNUAL REPORT & ACCOUNTS

JANUARY–DECEMBER 2022

“Our students have persisted and adapted despite the numerous challenges they face. Living through war, dealing with floods and relocating their P&O workshop only to find themselves at the centre of intense conflict with every move.”

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# FOREWORD

**Dave Buchanan – Human Study Chair 2021–22**

**Julie Eason – Human Study UK CEO**



**Human Study is unique. We are the world's only blended learning provider accredited by the International Society for Prosthetics and Orthotics (ISPO), offering all three education levels as defined by ISPO.**

2022 will be remembered by us as the year we designed fully-online examinations for our bachelor's degree to train Prosthetist-Orthotist (P&O) teachers. Human Study EV (our European Sister organisation), ISPO and Mahidol University worked collectively on this challenge after travel restrictions meant we had to revise plans to fly our Syrian students to Thailand for their final examinations. Rolled out in early 2023, this GLOBAL FIRST paves the way for delivering Professional-level prosthetics and orthotics education: training trainers in a way that is both suitable for war zones and low-income countries, and planet-friendly.

In 2022 the dual challenges of war and Covid-19 brought travel restrictions, making it difficult for tutors to get into Syria, and for some students to leave. This meant improvising our teaching approach in the final year of the course. Our model delivers theoretical teaching online, followed by 2-week onsite practical coursework leading to final assessments. We ran these as planned in Turkey for our students living there and then accredited our highest scoring trainee teacher, Luai, as proficient to teach each module following his 2-week face to face practical assessments. Luai can travel freely between Turkey and Syria, so 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 as the Head of Training for our partner clinic and someone we have known for 10 years, we were confident Luai would do Human Study, his colleagues and fellow students proud. He did, and we look forward to reporting the results of his incredible efforts next year.

These changes meant that the timetable for the examinations needed to be extended. Students' exams took place in early 2023.

Our students have persisted and adapted despite the numerous challenges they face. Living through war, dealing with floods and relocating their P&O workshop only to find themselves at the centre of intense fighting with every move.

Fatima, our only female student, managed to complete the course despite giving birth twice during her studies. Despite the huge challenges each student faced, the commitment, persistence and dedication of this group of clinicians has been phenomenal and we salute their efforts.

2022 will also be remembered by our team as the year war between Russia and Ukraine began. As we write this, our TV screens are again filled with images of bloodshed, death, injuries, destruction and lives that will never be the same again, this time, in Israel and Gaza.

**“We all saw things you should not see. Bodies, injured people, everywhere.”**

**Luai, trainee teacher**

“At current rates it would take several hundred years just to clear the landmines laid in Ukraine since the start of the war in late February 2022.”

As war rages across Europe, Asia and Africa, with 32 nations involved in active conflict, the team at Human Study watch in horror and grief. We know what this means. That decades after the bombs stop falling, buried devices will leave children and adults with life changing, life limiting injuries. Three quarters of countries in the world have no ISPO accredited programmes to teach prosthetics and orthotics. As a result, the vast majority of people with disabilities (currently estimated at 80%) who need quality P&O devices to lead full and active lives, do not get them. This is the problem we exist to solve.

At current rates it would take more than 1100 years to clear the world's landmines, and several hundred years just to clear the landmines laid in Ukraine since the start of the war in late February 2022. Eradicating unexploded devices won't end war, but it will dramatically reduce the number of people injured by conflict. This will be most notable for children who, as those most likely to run and play in spaces that have been mined, remain the primary victims of unexploded devices. We are glad that the US came closer to the table on the Ottawa Land Mines Treaty in 2022 and has pledged to stop using landmines outside of the Korean Peninsula. We are heartened that 164 nations have signed the Treaty, and we continue to call for a landmine free world by 2025, in common with other partners in our field. We know that without a colossal

“We are so grateful for the incredible support provided to our volunteer team by the staff at Human Study EV (Germany).”

international effort by governments, this is looking unachievable even with hugely increased clearance rates. Whilst many nations at war remain outside the treaty, we are witnessing mines being laid today at greater rates than they are being cleared. We continue to call for governments internationally to sign up to, and implement, the Ottawa Treaty.

We are so grateful for the incredible support provided to our volunteer team by the staff at Human Study EV (Germany), and the inspirational ethos under which they, and now we, operate. They start with the end in mind, the end being that the countries they work in can train the core clinical and teaching team needed to provide an internationally accredited training programme in P&O for technicians, clinicians, and teachers of the future. Once Human Study EV has a decent cohort of graduates in a country, including qualified, confident teachers, they gift their entire learning platform to their alumni and the clinics, universities and health systems in which they work, providing access to all materials and regularly updated resources needed to teach to ISPO accredited standards. They provide ongoing mentoring as needed and move on to the next country that needs support; confident the countries they exit will be graduating brilliant, internationally accredited P&O staff for generations to come.

This super-generous approach ensures that the maximum number of disabled people globally get

access to the prosthetic and orthotic care they need. This generosity has been extended to Human Study UK, as their sister organisation. When we need their expert staff team, or support of any kind, it's there. We share a belief that flying in Western tutors to the Global South is an unsustainable way to make progress; and that building up capacity in country to a point where we are no longer needed is a much better idea. Funds are applied for from whichever organisation has the best chance of securing them, resources are pooled and shared where possible / needed. We work without egos, focused on the disabled people who need great P&O services, and willing to share our resources, ideas, materials and platform widely, without charge, to anyone who can offer P&O training to ISPO accredited standards.

We thank the team at Human Study EV, especially Christian and Emina Schlierf for their support, integrity, and endless inspiration. We stand on the shoulders of giants and recognise that the work we have done this year is only possible because of their leadership and team's dedication to disabled people and the P&O profession in Syria over many years. We are privileged to work alongside them.

**“There are over 45 million people in direct need of prosthetic and orthotic services in the world, a third of whom are children.”**

Human Study UK exists to support people requiring prosthetic and orthotic (P&O) care across the world, particularly those caught up in the aftermath of war and/or poverty. Prostheses/prosthetic devices replace missing limbs; while orthoses/orthotic devices correct alignment: for example leg braces, splints, orthopaedic shoes and shoe inserts. Prosthetic and orthotic services enable people with disabilities to live healthy, independent and dignified lives.

There are over 45 million people in direct need of prosthetic and orthotic services in the world, a third of whom are children. 30 million of these people live in countries affected by conflict and poverty. The World Health Organisation (WHO) estimates that, today, only 1 in 10 people in need has access to assistive devices, including prostheses and orthoses, because of lack of awareness, availability, trained personnel, policy and financing.

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 rehabilitation they need to lead active lives. We work in partnership with local charities / clinics and statutory and private medical facilities in areas of current or recent conflict or severe poverty to ensure that healthcare staff get the education and training they need to help disabled people live, or return to, full and active lives. As a result of our work, people who have been disabled by war or health conditions have the chance to walk again, work again, go to school again, play and socialise again; to live again.





“In every country where we deliver our training, our goal is to exit: leaving behind a trained cohort of internationally accredited Prosthetist-Orthotists.”

## HUMAN STUDY'S TRAINING & EDUCATION MODEL

We use a 'train the trainer' approach, delivered through our specially-developed Blended Learning Education system. In every country where we deliver our training, our goal is to exit: leaving behind a trained cohort of internationally accredited Prosthetist-Orthotists (P&Os) to create the foundation for locally-run, sustainable rehabilitation services for people with disabilities.

Identify country with P&O need > Translation where possible > Training Cat 2 > Train the trainers Cat 1



Once Human Study has identified a country where there is a lack of trained Prosthetist-Orthotists (P&Os), the first step is to translate the Associate P&O (Category 2) training materials into the local language. Human Study's team then launches the training using our online Blended Learning Education (BLE) system. The BLE approach offers many benefits: it is flexible; low cost; it does not require significant investment in the country or P&O facility where it's being delivered; and students can continue to work in rehabilitation clinics and earn a living while they are studying. Each module of theoretical training is delivered online, followed by two weeks of practical workshops, where

each trainee makes and fits prosthetic limbs / orthotic braces for up to five people with disabilities. The practical training leads to final examinations, where students are assessed according to ISPO standards.

Human Study's BLE therefore removes many of the most common barriers to learning in low income and conflict-affected countries. Given that 75% of countries do not have an International Society for Prosthetics and Orthotics (ISPO) accredited training programme, those wishing to train to international standards typically need to travel to an overseas university to qualify.

The cost and academic requirements for entry exclude the vast majority of technicians and clinicians working in the field. For those who meet the financial / academic requirements for overseas study, the remaining barriers may be insurmountable: the need to leave their jobs, families, and countries – where the need for their work is huge. The alternative: Human Study.

The most capable graduates of the Associate programme progress to Professional P&O (Category 1) training. At this level, Human Study is 'training the trainers', further building local capacity and ensuring the sustainability of our work. Graduates of the BSc degree Professional P&O course then go on to train the

“Given that 75% of countries do not have an International Society for Prosthetics and Orthotics (ISPO) accredited training programme, those wishing to qualify to International standards typically need to travel out of country to an overseas university to qualify.”

next cohort of Associate level P&Os; while Associate P&Os train P&O Technicians (Category 3), which is the entry level to the profession. Every P&O trained using Human Study's system goes on to train more P&Os, multiplying the impact of our work.

Some Professional-level graduates even go on to work at Human Study as teachers, sharing their skills with hundreds of P&O students in many different countries over the course of their careers.





## Continued Professional Development: SCOPe

Human Study has also developed Specialised Courses in Prosthetics and Orthotics (SCOPe), designed to be accessible and flexible. SCOPe courses utilise an innovative curriculum design to support P&Os to build on their existing skills in order to effectively meet the needs of people with disabilities in their communities. With SCOPe these skills are built bit-by-bit through a series of short, highly specialised courses which can be taken one at a time whilst maintaining employment.



## Challenges

**Conflict, country infrastructure:** Human Study's model has been implemented in more than 20 countries on four continents. Human Study's focus is on countries with the greatest and most urgent need. Most often these are countries affected by conflict and lack of infrastructure. Our team adapts our standard model to fit each country's challenges.

**Bridging the gaps:** A common scenario is that there is already a university or hospital in the country, where P&O is taught, but not to internationally accredited standards. In our experience, this may mean that P&Os can make functional, well-fitted devices, but they may lack expertise in designing and fitting more complex limbs and braces. In contrast to university students, Human Study students practise their techniques throughout their courses. This means that upon graduation, our students are much more highly skilled than those who only learn inside universities. In these cases, Human Study will design a training upgrade programme to bridge the gaps.



**Language:** Across the world, most courses in P&O are taught in English. We know that over half 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.

P&O teaching materials are comprehensive and this makes them expensive to translate. Ideally the entire Associate P&O training course is translated into the local language, making it accessible for any student. Where only part of the course is translated - for example because of lack of time or finances - this means the training is restricted to students who have good English language skills, and comprehension for students is more difficult than if they were learning in their own language. In these cases, it is the highest-ranking Associate P&O graduates with the best levels of English, who are selected to continue to Professional level training, which is mostly conducted in English. This means Human Study or our partners typically deliver intensive English language training

to Professional level students, alongside their P&O studies. As it costs as much to translate a course, as it does to run a course that accredits up to 30 clinicians, and funding is hard to find, we do not always manage to secure the 250,000 euros needed for translation of the entire course before we start work in a country. As with all aspects of Human Study's work, we adapt to each situation.

**Travel restrictions:** In times of war, it may be impossible to send Human Study's tutors into conflict-affected countries to deliver the practical training. Where possible, students will travel to a neighbouring country where they can meet the tutors and undertake the practical work. However, sometimes this isn't possible either. We pride ourselves on finding ways of dealing with each new challenge we face as evidenced by our approach in Syria, outlined in Luai's story.

**Education levels:** In low-income countries, it's common that students haven't had the opportunity to complete even basic primary education. Some come to the profession having useful, relatable skills, such as carpentry; but lack the basic maths or biology knowledge needed to be a clinician. In these situations, Human Study provides 'level zero' education, upskilling students so they can begin training.

# SYRIA PROJECT UPDATE

**BSc degree Professional P&O course – final year teaching complete, online exams scheduled for January 2023.**

Human Study is supporting eight students in Syria to graduate from a Professional Prosthetist/Orthotists Degree (Category 1) training and become the first fully ISPO accredited P&O Trainers in the Middle East.

During 2022 all eight students completed the final year of their degree training programme, which is delivered in collaboration with Mahidol University in Thailand.

The purpose of this training programme is to expand the knowledge and skills of people in Syria, Turkey and other key countries working with Syrian refugees to deliver a substantial cohort of teachers capable of treating people in and beyond Syria, and training the next generation of clinicians and technicians across the region.

The students successfully completed their 6th and final semester of the course. The duration of this final semester was extended due to various complications the students faced, mainly not being able to find patients to present their findings for their Clinical Experience practice. Mahidol University granted an extension for the semester. This was completed in June '22. The students then focused on revision for their final exams.



The students excelled at learning various methodologies and techniques:

- **Biomechanics:** Ability to describe human movement and gait analysis in relation to the components and design of prosthetics and orthotics.
- **Rhetoric:** Leadership, public speaking, effective communication, presentation skills and negotiation skills; all important skills for future leaders in P&O.
- **Advanced Clinical Experience:**
  - Fabrication of upper limb and spinal prosthetics for treating abnormal twisting and curvature of the spine.
  - Fabrication of lower limb, leg and foot prosthesis.
  - Practice skills needed for assessment of patients.

Throughout the semester students kept a **logbook** of their daily P&O work as evidence of their hands on practice with patients. A minimum of ten records per semester were required, however the students provided

many more than the minimum requested. The students achieved a pass grade in all subjects and submitted a final research paper in order to become eligible to sit their final comprehensive and practical exams. During this time the students had the full support and guidance from the Human Study lecturers and team.

In August 2022, the students took their final theory exams, split into three groups:

- Medical Comprehension (Anatomy, Pathology, Physiology and Rehabilitation),
- Prosthetics Comprehension (Upper and lower limb prosthetics),
- Orthotics Comprehension (Upper and lower limb orthotics and spinal orthotics).

The exams took place online over a period of three days. The exam process is the same as other online exams, with a member of the teaching team overseeing the exam via an online conference. All eight students successfully passed their final theory exams with grades comfortably within the Bachelor degree requirements.

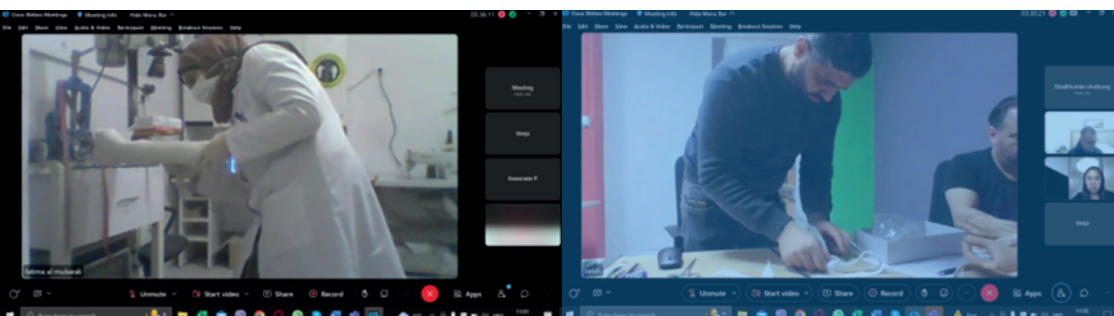
Preparations for the final practical exams began at the end of August 2022. The practical exams were delayed due to various challenges the students and University faced during this time, particularly concerning Covid



travel restrictions. It was an extremely challenging time for everyone involved: the students, the Human Study team, and the examiners from the University. Due to the travel restrictions, which made it impossible for the students to travel to Bangkok for the in-person practical exams, Human Study worked together with the help of Mahidol University and ISPO to create the first ever online exams for teachers of Prosthetics and Orthotics. This was a significant achievement, enabling our Syrian cohort to complete their training despite the challenges thrown up by war and Covid. After intense preparations and intricate planning, the online practical examinations commenced in October 2022.

The practical exams were divided into seven stations with each student completing all seven stations. As there are 19 students in total on the course, this meant 133 practical exams were undertaken online: a ground-breaking world first in P&O education.





**Above:** Fatima and Salah during their practical online examination.

The seven practical exam stations tested students on key aspects of delivering Prosthetics and Orthotics services: the creation of a cast for a lower limb prosthesis, imaging and videos of movement alignment of a prosthesis, building a body-powered harness, gait analysis and assessment, casting techniques for Dynamic-Ankle-Foot-Orthoses (DAFO) and the evaluation and prescription for a twisted spine.

The students were responsible for organising each of their seven exam stations on their own, in each of their locations. For this they needed a workshop or clinic and a patient for each session. Understandably, for some students, the preparations took many days. They had to organise all of the tools, machines, fitting rooms, equipment, patients, as well as the technical support for the online exams: good internet connection, laptop for online streaming and recording, and another laptop for offline recording in case they lost internet connection, which would interrupt the examiners' view of their work. Each exam took between 1.5 to 3 hours.

For each exam, Human Study and Mahidol University had different examination commissioners, depending on whether the exam was related to prosthetics, orthotics or spinal. This added to the complexity of the organisational task

English also continued to be a challenge for some students throughout the course. Human Study provided additional English lessons throughout the year, and intensive revision modules that included a lot of work with English, to get the students through the course. Fatima particularly struggled with her English and needed extra support. Whilst the English language is an issue, it is clear that this training course needs to remain in English, due to this being the working language at P&O Professional level, where trainers are likely to be involved in research, international collaboration and conferences. We are delighted that Fatima, our first female student in the Arabic speaking world, has passed and completed this year of her training.

Human Study are currently completing the full translation of the first general clinical P&O training (the level below our Professional BSc training) into Arabic, with 3 of the 5 modules now fully translated. Plans are afoot to complete translation of the remaining modules in 2023, funding permitting. This means that when our teachers graduate, they will have the materials to deliver courses to staff in their

clinics and region in Arabic, in turn enabling access to that course for clinical and technical staff without the need for fluent English, thereby 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.

Despite the complex challenges faced by the students and tutors, the online practical exams were a success and during October to December 2022, 100 of the planned 133 exams took place. The remaining online exams are planned to take place in early 2023.

Human Study's Syrian students are the only P&O professionals trained to this level in the whole region. Once qualified, these eight graduates' teaching skills will be in high demand inside and beyond Syria. Upon graduation next year, the students will work alongside experienced tutors, to train further P&Os working within Syria to internationally accredited standards.

If each graduate passes on their skills to ten P&O trainers over the next ten years, and each graduate of the second cohort goes on to train a further 10 P&O trainers, it is easy to see how the successful training of our first eight students can be the catalyst to

improving P&O care in Syria and beyond, across the Arabic speaking world. This multiplier effect makes Human Study's work highly impactful – and sustainable.



## SPOTLIGHT ON STUDENT STORIES: FATIMA, NICO & LUAI



“... local partners, doctors, hospitals started hearing that we had had the training, and the number of patients that came to us increased massively.”

**Fatima  
Almubarak**

### Fatima's story

I am a Syrian woman, a clinician, wife and mother. When the war began I was a physics teacher, in Turkey. I knew there would be a huge need for Prosthetists and Orthotists clinicians and technicians, and my family and I decided to move to Syria so I could help people impacted by the war this way. I knew that in Syria previously, P&O services were only linked to the Army and it was not open for people outside the army. In Syrian society women cannot be treated by males especially for above knee support. I knew this meant there was a gap for women and wanted to help. I got a job in Northern Syria at the NSPPL clinic and shortly after starting I was offered the opportunity to train with Human Study. I studied for the Cat 2 (clinical fitness to practice) exams and passed those three years later. It changed my practice. Previously I had been learning from more experienced staff but I now see the methods we were using were outdated, and less effective for patients.

During this first course we saw how incredible it was when word travelled after our training. We would learn a new technique, and local partners, doctors, hospitals started hearing that we had had the training, and the number of patients that came to us increased massively. After each training we would start receiving

people with the injuries we had been properly taught to make and fit devices for, word would get out quickly and the numbers of patients kept rising. It changed how other NGOs and the medical profession viewed us. They trusted us and would confidently refer patients to us. We could work with all injuries now.

After the basic training things started to change across the clinic. Many of our staff don't even have a full primary education. That meant that whilst there were 15 of us that had taken the course, the majority of staff at the clinic hadn't. They could see the difference it had made to our practice, so they were more interested in learning from us. It transformed our clinic's ability to attract partners and staff, physiotherapists, and other clinicians, nurses and therapists now wanted to work alongside us, confident that they were somewhere that the disabled people get a great service.

It is tough being a woman in a male dominated profession. At the beginning and as I was developing skills and knowledge, it was hard. Some men couldn't accept I was capable, or more knowledgeable than them.

We knew that Human Study were trying to find funding for some of us to take the formal bachelor's degree course that would qualify us as teachers and Associate Level (Category 1) prosthetics and orthotists. I wanted to do that. Then the Sir Bobby Charlton Foundation



“Once we knew how to teach what we were learning, we could apply it immediately in the clinic.”

agreed to fund this. I was pregnant with my second child when the opportunity arose, and gave birth at the beginning of the course. We were living through war, and as a woman, I am expected to take care of the home. I was already teaching my peers how to do things. I knew my male colleagues couldn't show girls / women this is a career path open to them at the highest levels, as I could. So I decided to take it on anyway.

I continued working at the clinic, treating patients and teaching other staff, and had a busy home life with a baby and a toddler. As we started the final year of the teaching course I found out that I was pregnant again with my third child. It was a lot, I was struggling.

What was incredible was the difference the training made. Once we knew how to teach what we were learning, we could apply it immediately in the clinic.

Our team started with other P&O clinicians and then with the Physical Therapists and physios that had joined our centre – we all worked under the same technical committee. I led the technical committee. When discussing cases, there was sometimes some conflict but, after a period, the team became more unified in terms of views and approaches. The clinical team training with Human Study would give new direction based on our studies and this would provoke good discussion. Over time this became an excellent

“The knowledge we gained has made such a difference and the team can now judge the overall standard others are providing and see that it is not good enough.”

committee made up of P&O clinicians, social workers & technical support and we would all discuss as one the care plan for the patient. These improvements weren't just at our clinic – an orthotics doctor in the nearest public hospital started calling for advice and guidance from our team e.g. a case of scoliosis. We went from many opposing views to really working as one team.

I would like to say thanks all parties that fund Human Study and especially to the Sir Bobby Charlton Foundation who funded our studies. I wish that the training and scholarship opportunities could be repeated across the region. The knowledge of technicians is not consistently good. Some charities and institutions are trying but the level isn't as good as Human Study. The knowledge we gained has made such a difference and the team can now judge the overall standard others are providing and see that it is not good enough.

I failed my theory exam the first-time round. My practice was high scoring throughout the practical assessments, but the theory exam was hard with my not quite good enough English. Human Study are arranging for me to retake the exam after my final practical exam in 2023. I will work hard to get it, and hope next year to report that I passed.



### Nico's story

Hi, I am Nico, one of Human Study's tutors. I am based in Spain and am half German and half Spanish. I am a P&O educator with a Bachelor in P&O and a Masters in Education and e-learning.

I've been working with Human Study since 2015. My first group of students were the Syrians. It was really interesting, working with people with such different backgrounds to me.

The first group of students were refugees working in the South of Turkey. We provided our online learning as normal but when it came to onsite activities, we first partnered with Ankara University, and ran our first workshops from there. Each module has a topic focus, we do the theory online and then we do a two-week onsite workshop on that topic with practical exercises then a final exam.

Then we moved to work in Reyhanli very close to the Syrian border, we could see the border from the workshop and students' homes were close by. The Syrian students living in Syria came over the border to join us – although in the final year we couldn't do that with everyone so we were running the courses in Turkey and those that couldn't get there were taught in Syria by Luai.

"I also saw that these clinicians were hungry for knowledge... they saw immediately what difference their learning made to their patients, and that was their inspiration."

It was very challenging for our students. War was on their minds. We (the tutor team) really noticed that the coursework brought structure and routine to their lives, the students welcomed this. We were hesitant about setting fixed deadlines with all they had on, but when we discussed it with the students that they wanted deadlines. They wanted the structure of something normal, the feeling of making progress.

I also saw that these clinicians were hungry for knowledge, and saw an opportunity to progress. It wasn't about that for its own sake, they saw immediately what difference their learning made to their patients, and that was their inspiration.

"We are delighted that Fatima, our first female student in the Arabic speaking world, has passed and completed this year of her training."



“Human Study provided English lessons throughout for students, and we had math tutors who were working with a class with some very gifted mathematicians, and others who didn’t even have basic maths.”

It’s been amazing watching the students develop over the period. Luai for example has really grown in confidence, as has Fatima, they all have, you can really see that.

Fatima was a physics teacher, she came to workshop because she wanted to do something for her community. The way she navigated that change in profession and mastered it was very impressive.

### Challenges and learning

Some of the students we were working with initially had very little education at all. They couldn’t even write the alphabet in English, or do basic maths and science. Human Study put all of that in, but we had to adapt. We started doing things differently, finding more visual materials, subtitled videos etc., but also the students really helped. Luai for example had the best English and he would frequently understand what was needed and translate that for everyone else so that they understood. We were constantly improvising. Human Study provided English lessons throughout for students, and we had maths tutors who were working with a class with some very gifted mathematicians, and others who didn’t even have basic maths. The students also formed their own study groups and really helped each other, Luai took a key role, explaining things to others in smaller groups, translating, making sure everyone understood what we had been teaching.

“In Human Study you have a voice inside the organisation, and at the end of the day your work has an impact, you really see it!”

The war was obviously huge. Students were always worried about what was happening at home.

Throughout this education journey, they were able to apply what they’re learning directly in their jobs. Compared to their first years, they have grown, you can see this in their case presentations. The quality of their work and approach to service users is really different. Also academically the improvement is obvious. There is more critical thinking, higher level problem solving and understanding why they’re doing what they’re doing.

I learnt a lot from the students. To adapt the way I was teaching. It made me a really creative teacher, I had to be. My personal learning is: nothing is so important. War puts things in perspective. Staying safe and your family is what matters most. I also learnt a little Arabic!

I worked previously for a huge private clinic group, in Spain, at the end of the day you’re just a number. In Human Study you have a voice inside the organisation, and at the end of the day your work has an impact, you really see it! Not only does it impact the student who is growing, but they are also giving back to the community, and their patients are able to maximise their mobility. It’s hugely rewarding.



“Initially we really tried to simulate exams online. We soon realised we need to have a different format.”

### What should Human Study do differently?

I think we are always learning. Take the online exams we delivered, it was a steep learning curve. Initially we really tried to simulate exams online. We soon realised we need to have a different format.

I would like to apply what I learnt through my masters and look at how we're able to use tech more efficiently with the students. We have the platform, which is brilliant, I would like to look at how we can use it more effectively to improve the way we teach and students learn.



### Luai's story

I am from Syria. From the South of Idlib, in the countryside. I studied IT and engineering originally and graduated in 2013 then returned to my home village where my family lived. I had challenges continuing formal education e.g. security checks at University. The background of war made studying hard. Some of my contemporaries disappeared and this was very difficult.

I concluded formal education and was shocked to witness the impact of the war on my village. Multiple refugees, amputees and people who had been paralysed... huge numbers of traumatic cases. This made me want a medical job to help. I applied to charities and got two opportunities – admin work originally in local and international charities – one of them was a P&O charity. I approached a doctor in one of the charities and he supported me in my desire to support patients and learn about P&O. I became a trainee for a year.

Fatima was my teacher and apart from her, I was being trained sometimes by people without primary school education but they had skills and I wanted to learn. I missed the Ankara training and about a year in, Human Study came and this changed my life. I

“With Human Study you learn, discuss, and apply and I found this really suited me.”



became a student for a year. Even though I was one of the youngest, my scientific background really helped me. After a year I became a candidate to lead the workshops which was a big jump for me. Learning, discussing and then applying was the unique Human Study methodology and I'd not seen this elsewhere. Even in my engineering studies, I'd not seen this approach to theory and practice.

With Human Study you learn, discuss, and apply and I found this really suited me. Some technicians were a bit reluctant but they could see me doing well and alongside Fatima and others (also young) we were

“... we worked as a team making sure that whoever was best at whichever technique, led that session.”

building our group and starting to change how the clinic operated.

Human study were coming into Turkey and delivering the workshops but often someone couldn't get there. The border was closed, fighting was bad, they were needed at home etc... When that happened, I would go to Turkey and then come back into Syria and train my peers.

We also made sure that every single session we had from human study in Turkey, we took back to Syria. Human Study gave us everything, the platform, materials, everything we needed to transfer to knowledge beyond our class. They also let other people join the online sessions who weren't on the course, so even though there were only eight of us, sometimes there were 25 of us online, the rest weren't taking the course, but just doing the module. Then I would take the practical assessments in Turkey, and then deliver the course, every course, again in Syria.

It wasn't just me, other students also did this, we worked as a team making sure that whoever was best at whichever technique, led that session. The students that learnt this way scored comparably to our own class at the end of each practical assessment.

It wasn't always easy doing the teaching course. I have a big family (10 brothers and sisters). I am the

“I did struggle sometimes, everyone did with the war, but I was motivated to keep going.”

eldest and it was hard to study and take care of my siblings and parents. Working at the same time was an additional challenge. This meant I had lots on my mind and it made it hard. I chose to take care of my family and really wanted to support them, particularly to stay in education. It wasn't just about financial challenge but also the backdrop made it difficult emotionally and I felt a responsibility to support the family and keep them safe.

I didn't have any language challenges or with the working environment – there was always lots going on but I could cope with it. I did struggle sometimes, everyone did with the war, but I was motivated to keep going. I am now working for Human Study and have applied for a Phd in P&O and will see what is next. Staying within Human Study is my priority, it is so unique.

“... the fact that we have shown it is possible to graduate students from their 'home' clinics is potentially transformative.”

## ONLINE PRACTICAL EXAMS – IMPACT

The practical exams for the P&O training programme are normally held onsite at the Mahidol University in Bangkok and assessed in person at practical stations. However as mentioned, due to several complex challenges, for the first time, the practical exams were delivered online.

This is potentially ground-breaking for future qualifying students in war zones and the learning is priceless. It means that we can potentially start graduating students where they are, in cases where they cannot travel safely, for example due to active fighting. Whilst it was an incredibly difficult operation to undertake logistically, the fact that we have shown it is possible to graduate students from their 'home' clinics is potentially transformative. This can open up access to higher education for P&Os in situations where it's impossible for them to travel to Thailand for exams.

We learnt that we would do many things differently next time – trying to graduate students from multiple countries across four different locations within a short timetable is possible, but very stressful and we plan to never have to do that again!

We are already implementing what we learnt in Syria, in other countries. At the end of 2022, Human Study EV took this learning and ran online exams for students in Afghanistan, including some female P&Os where it would not have been possible to graduate them in person.

# THE STUDENTS – TEACHERS IN FINAL TRAINING



**Luai Alhallaak** is 30 years old and has Degree in Electrical Engineering from Tishreen University.

*See spotlight story*



**Fatima Almubarak** is 34 years old and the only female student in the group. Fatima has worked extremely hard to improve her English throughout her training, which is her main obstacle for her education.

*See spotlight story*



**Ahmad Alibrahem Amed** is 34 years old. Although he lives in a war zone with his family, Ahmed 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."*



**Humam Sadek** is 25 years old and from Syria. He currently lives and works in Turkey and travels constantly to Syria. He is very motivated although he works and studies 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."*



**Salah Alaghbaris** is 31 years old and currently works at Ortotek, a company that makes P&O devices. He 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."*



**Asad Ur Rahman** is mid-career in his medical profession with wide ranging skills and experience of orthotics and prosthetics, including hands on practice and capacity development of staff and students. He has experienced the volatile humanitarian contexts in Syria and Afghanistan.



**Abdulrahim Alhaj Khalouf** is 28 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 has impacted his studies.

*"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."*



**Khaled Salah** is 46 years old and married. He finished ISPO II programme in 2017. He works in NSPPL as Head of Technicians and he is supervising the work of the NSPPL workshops.

*"I love learning P&O; 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"*



# FUTURE PLANS / PROJECTS WE ARE FUNDRAISING FOR

- **Graduation:** All eight students are set to graduate next year, with the final practical online exams planned to take place in Q1 2023. We look forward to celebrating their successful completion of the course, along with their subsequent employment upon graduation and their future impact in P&O training.
- **Core funding:** Diversifying our income will be a key topic for discussion at our strategy day in Q2 2023. We have an urgent need to increase our core funding. Currently, we are relying on volunteer roles, including our CEO, which is not sustainable. Securing core funding for 3–5 years will allow us to take on more programmes and hugely increase the impact of the charity globally. If you would like to support us in any way, please consider a contribution towards our core costs.
- **Footcare research:** Plans are underway to commence a research project in partnership with Staffordshire University. The research team will look into new ways of preventing foot ulcers, focussing on what excellent foot care looks like for people with diabetes.
- **Digital tools:** We are looking into the potential of AI and translation tools to reduce our translation costs. It currently costs £220,000 / 250,000 euros to translate our courses into another languages and

we are looking at ways to reduce this to make that happen more often.

- **Project continuation:** Our work in Syria to date focused in the areas controlled by the opposition. We have now (at the time of writing, beyond the reporting period) provided our partner clinic with our platform and all materials, and a trained cohort of students who can graduate the next generation of P&O clinicians.

At the request of the Syrian Government, we are now working on the other side of the war, treating soldiers and civilians in government held areas.

This is currently being coordinated by our sister organisation in Germany, who are best placed to set up this project.

- **P&O priority countries:** We continue to fundraise for P&O courses in multiple countries that have no accredited P&O training. Current priority countries are: Bangladesh, Georgia, Ukraine, Mongolia, Rwanda, Kenya and Nigeria.

## ACKNOWLEDGEMENTS

We would like to thank the Sir Bobby Charlton Foundation whose gift has already helped to significantly transform P&O services in Syria. We would also like to offer our condolences following the death of Sir Bobby. Whilst others will remember him primarily for his sporting prowess, we will remember him for his dedication to ridding the world of landmines and rebuilding the lives of people affected by war.

We would like to thank Dave Buchanan, our outgoing chair, a co-founder alongside many of the current team of Human Study UK and instrumental in helping us set the charity up. And our current board who all have super busy lives, but pull out all the stops to find a way to make the charity work, and develop.

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

Our thanks also go to Julie Eason who is volunteering as the PT CEO of Human Study UK.

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. The more we get to know you, the more in awe of your achievements we are.

We would like to thank our brilliant tutors, including the newest member of Human Study's teaching team, Luai, who is now responsible for Human Study's work across the Arabic Speaking world.

We dedicate this report to Sir Bobby Charlton and the incredible clinicians who have been studying with us this year. You are inspirational, and proof of what is possible with hard work, talent, and a can do attitude.

# 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 2022. 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 2022 were £114,835 (2021: £82,851).

Resources expended for the year to 31 December 2022 were £145,764 (2021: £45,390).

Of this, £141,557 was spent on charitable objectives (2021: £40,000).

## 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

The charity brought in a total of £114,835 during the financial year and spent this, and the vast majority of our reserves, as expected, on our project in Syria.

All funding came from the Sir Bobby Charlton Foundation. For funders that do not only fund UK based charities, it usually makes sense for projects to be applied for from Germany, where our sister organisation has a longer track record of work in this field and a fully staffed, as opposed to volunteer run, organisation, and more likely to be successful. HSUK is therefore primarily focusing on UK based funders, and looking to raise both International project and core funds over the next 3 years, and to develop research that supports people who use P&O services.

### 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-19 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-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	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

Resigned chair in January 2023 (shortly after this reporting period) and from board in autumn 2023.

Nick Gallogly Trustee  
appointed Jan 23 (after this reporting period)

## Senior management:

Julie Eason (volunteer CEO)

Pro Bono support provided, as needed, by the team at Human Study EV, 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 27 October 2023 and signed on its behalf by:

**David Buchanan, Chair**

# Human Study UK - Statement of Financial Activities for the year ended 31 December 2022

## Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	-	80,000	-	80,000	-
Charitable activities	A2	-	-	-	-	-
Grant Income	A4	-	34,835	-	34,835	82,851
<b>Total income</b>	<b>A</b>	<b>-</b>	<b>114,835</b>	<b>-</b>	<b>114,835</b>	<b>82,851</b>
<b>Expenditure on:</b>						
Charitable activities	B2	-	141,557	-	141,557	40,000
Administarion expenses	B3	-	4,207	-	4,207	5,390
<b>Total expenditure</b>	<b>B</b>	<b>-</b>	<b>145,764</b>	<b>-</b>	<b>145,764</b>	<b>45,390</b>
<b>Net (expenditure)/income for the year</b>		<b>-</b>	<b>(30,929)</b>	<b>-</b>	<b>(30,929)</b>	<b>37,461</b>
<b>Transfers between funds</b>	<b>C</b>			-	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>-</b>	<b>(30,929)</b>	<b>-</b>	<b>(30,929)</b>	<b>37,461</b>
<b>Net movement in funds</b>		<b>-</b>	<b>(30,929)</b>	<b>-</b>	<b>(30,929)</b>	<b>37,461</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>	<b>E</b>	-	38,832	-	38,832	1,371
<b>Total funds carried forward</b>		<b>-</b>	<b>7,903</b>	<b>-</b>	<b>7,903</b>	<b>38,832</b>

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 2022

	Notes	SORP Ref	2022 £	2021 £
<b>Fixed assets</b>		A		
Tangible assets		A2	-	-
<b>Current assets</b>		B		
Debtors		B2	-	1,371
Cash at bank and in hand		B4	7,903	37,461
<b>Total current assets</b>			<u>7,903</u>	<u>38,832</u>
<b>Creditors: amounts falling due within one year</b>	2	C1	<u>-</u>	<u>-</u>
<b>Net current assets</b>			7,903	38,832
<b>The total net assets of the charity</b>			<u>7,903</u>	<u>38,832</u>

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

<b>Restricted funds</b>				
Restricted Fixed Asset Funds		D2	<u>7,903</u>	<u>38,832</u>
			7,903	38,832
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds		D3	<u>-</u>	<u>-</u>
			-	-
<b>Total charity funds</b>			<u>7,903</u>	<u>38,832</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.

**Trustee**  
Approved by the board of trustees on 25th October 2023

The notes attached on pages 5 to 7 form an integral part of these accounts.

# Human Study UK

## Notes to the Accounts for the year ended 31 December 2022

### 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 2022

#### 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 2022

### 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

	2022	2021
	£	£
Trade creditors	-	-
Accruals	-	-
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>

### 3 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	38,832	1,371
	-	-
(Loss)/surplus after tax for the year	(30,929)	37,461
At 31 December 2022	<u>7,903</u>	<u>38,832</u>