

MEDICAL AID FOR PALESTINIANS

England & Wales · Charity number 1045315

Details

Other names	M A P
Status	Registered
Legal form	Charitable company
Company number	03038352
Registered	1995-03-29
Register	View on the Charity Commission register

Contact

Address	50 Featherstone Street London EC1Y 8RT
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Activities

Objects: THE RELIEF OF POVERTY AND THE PREVENTION AND RELIEF OF SICKNESS AMONGST INHABITANTS OF THE MIDDLE EAST REGION, REFUGEES AND OTHER DISPLACED PERSONS AND IN PARTICULAR THOSE REFUGEES DISPLACED FROM THE FORMER BRITISH MANDATE OF PALESTINE.THE ADVANCEMENT OF EDUCATION AMONGST INHABITANTS OF THE MIDDLE EAST REGION, REFUGEES AND OTHER DISPLACED PERSONS AND IN PARTICULAR THOSE REFUGEES DISPLACED FROM THE FORMER BRITISH MANDATE OF PALESTINE.

Activities: MAP works for the health and dignity of Palestinians living under occupation and as refugees.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE MIDDLE EAST
- Lebanon
- Occupied Palestinian Territories

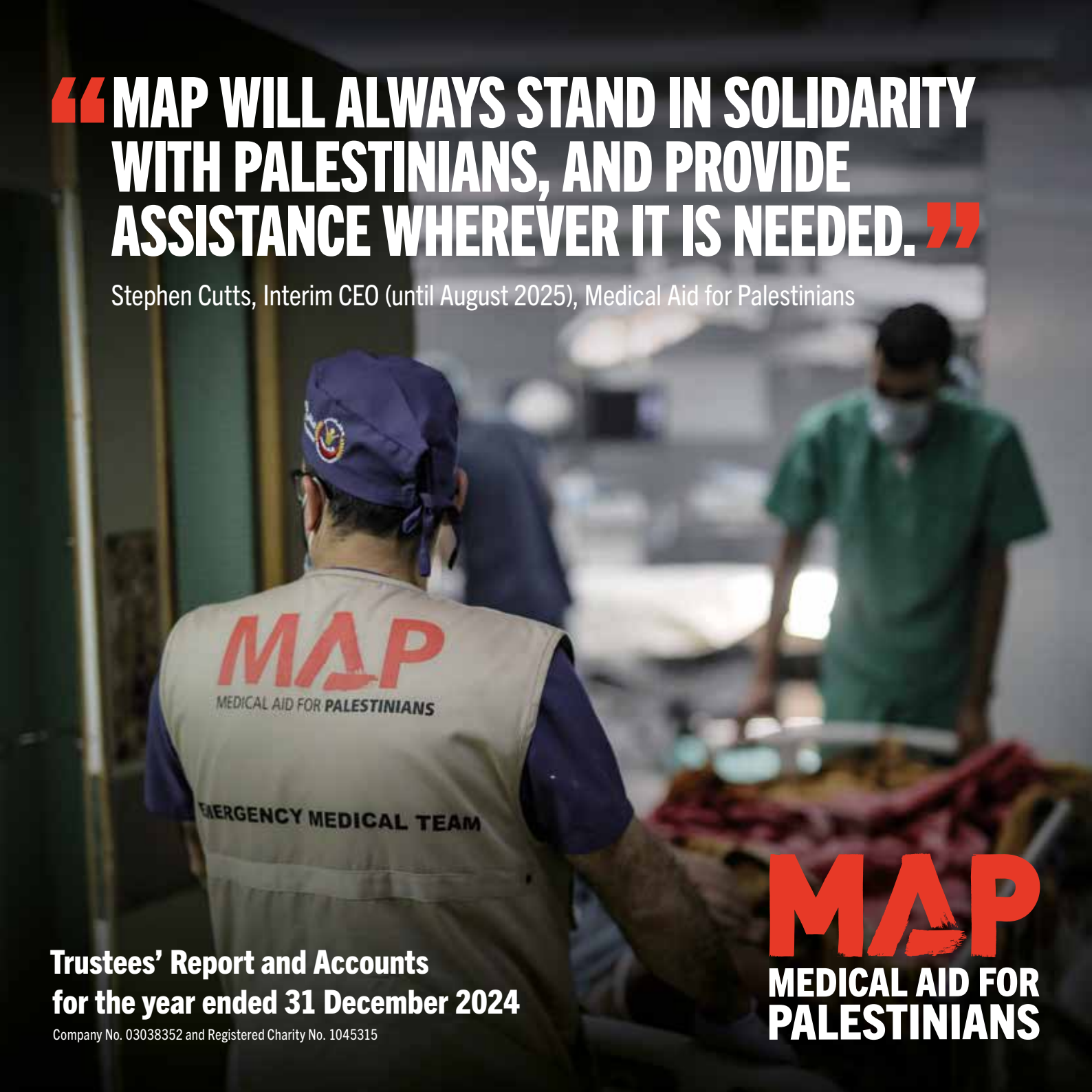
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,552,000	£35,204,000	£46,083,000	136
2023-12-31	£34,705,000	£14,172,000	£24,735,000	80
2022-12-31	£8,299,000	£10,478,000	£4,202,000	75
2021-12-31	£13,622,000	£12,002,000	£6,381,000	68
2020-12-31	£10,045,000	£9,378,000	£4,761,000	68

Trustees

Name	Role	Appointed
Sarah Eldon	Chair	2017-10-12
Ade Bamigboye		2023-04-17
Dina Venes		2025-03-28
Hilary Wild		2022-06-15
Jacob Burns		2022-12-01
Mary O'Shea		2021-12-08
Michael Egan		2022-06-15
Muna Abbas		2025-03-28
Muna Wehbe		2025-03-28
NICHOLAS MAYNARD		2025-03-28
PROFESSOR GRAHAM WATT		2017-10-12
Philippa Whitford		2025-03-28
Ramzi Nasir		2021-03-25
Richard Makepeace		2021-07-01
Shireen Jayyusi		2018-11-29

Accounts



**“MAP WILL ALWAYS STAND IN SOLIDARITY
WITH PALESTINIANS, AND PROVIDE
ASSISTANCE WHEREVER IT IS NEEDED.”**

Stephen Cutts, Interim CEO (until August 2025), Medical Aid for Palestinians

**Trustees' Report and Accounts
for the year ended 31 December 2024**

Company No. 03038352 and Registered Charity No. 1045315

MAP
**MEDICAL AID FOR
PALESTINIANS**

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The trustees of Medical Aid for Palestinians, who are the directors for the purposes of company law, present their Annual Report and Accounts for the year ended 31 December 2024. The Annual Report contains the Strategic Report and the Director's Report required by company law.

AT MAP, WE HAVE ALWAYS HAD THE SAME MISSION: TO WORK FOR THE HEALTH AND DIGNITY OF PALESTINIANS LIVING UNDER OCCUPATION AND AS REFUGEES.

Throughout 2024, delivering our mission was incredibly difficult. Under Israeli occupation, Palestinians have faced escalating violence, atrocities and brutal oppression, which has made delivering life-saving assistance into Gaza, the West Bank and Lebanon more challenging than ever.

But our community is determined, compassionate and resilient. With your help, MAP's response has grown significantly, reaching over one million people with urgent aid and supplies.

Despite immense threat and hardship, in 2024 our teams continued to provide round-the-clock medical support, distribute essential supplies and grow our programmes to meet urgent needs. It is truly remarkable what they have achieved.

And as we look towards the year ahead, we know your support will help us continue the vital and necessary work you will read about here today, so we can save more lives.

The data contained in this report reflects our vital work during 2024.

WHERE WE WORK

LEBANON

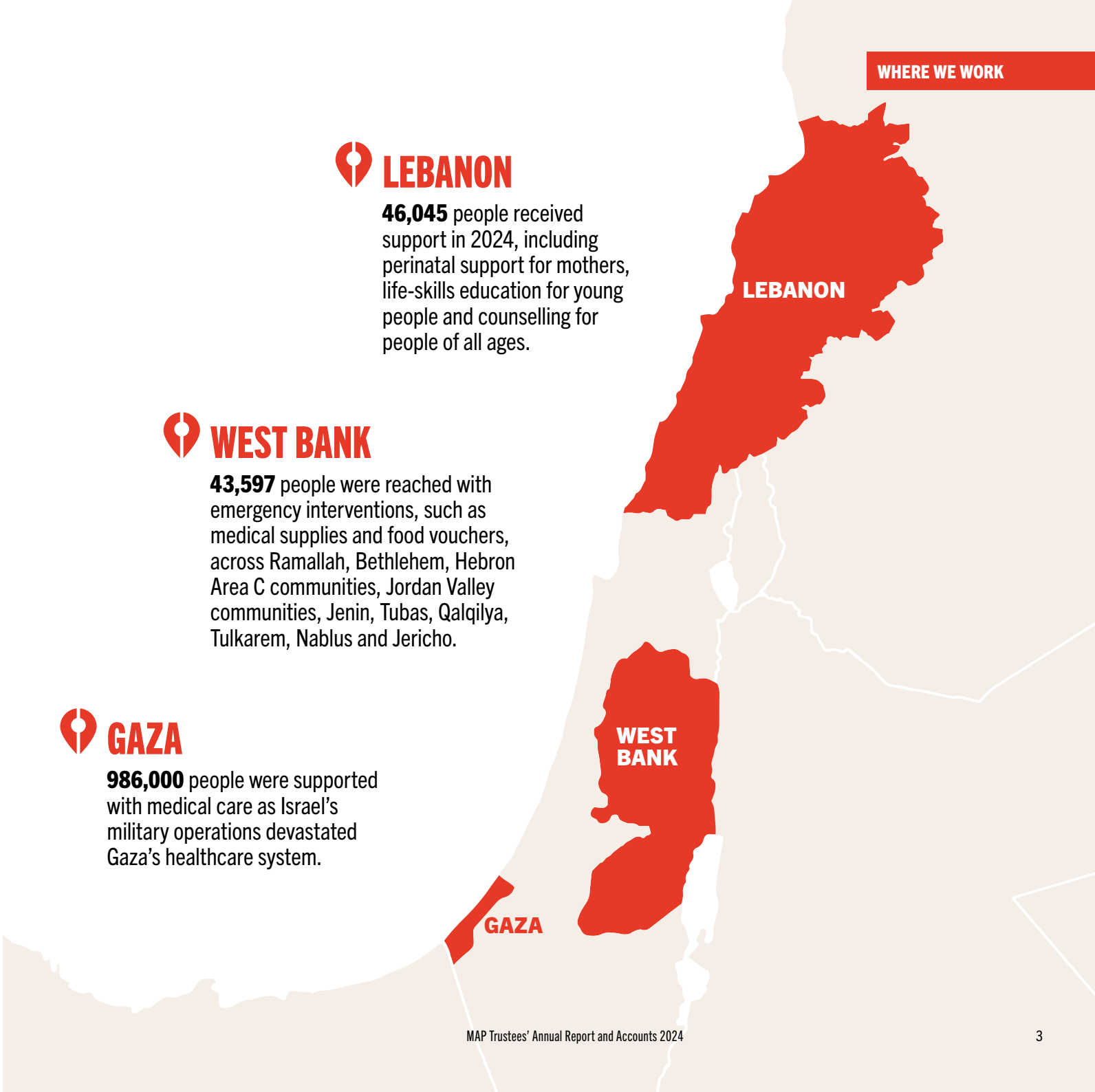
46,045 people received support in 2024, including perinatal support for mothers, life-skills education for young people and counselling for people of all ages.

WEST BANK

43,597 people were reached with emergency interventions, such as medical supplies and food vouchers, across Ramallah, Bethlehem, Hebron Area C communities, Jordan Valley communities, Jenin, Tubas, Qalqilya, Tulkarem, Nablus and Jericho.

GAZA

986,000 people were supported with medical care as Israel's military operations devastated Gaza's healthcare system.



A MESSAGE FROM STEPHEN CUTTS

2024 was a year of unprecedented challenges for everyone in the MAP community.

As 2024 came to a close, Israel had killed more than 45,000 Palestinians in Gaza – the majority women and children – and injured well over 100,000 people. Palestinians in the West Bank suffered escalating violence and intimidation from the Israeli security forces and settlers, widespread displacement and increasing restrictions on their movement. And in Lebanon, Israel's attacks worsened humanitarian conditions for 250,000 Palestinian refugees living in the country.

It has been a time of great mourning. Not only for the devastating loss of lives, but also for the denial of dignity and rights to which every Palestinian is entitled. For many, it has been almost impossible to retain any sense of hope. But founded on the determination and resilience of Palestinians, we are proud of what we have been able to achieve to protect the lives of Palestinians and their right to healthcare.

Despite Israel's many restrictions on getting aid into Gaza, we significantly

scaled up the delivery of life-saving health services, emergency care and essential medical and humanitarian supplies to reach more than one million Palestinians in Gaza, the West Bank and Lebanon. Even while facing repeated displacement and extreme personal hardship, our committed staff continued to serve with courage and determination, as attacks on humanitarian workers reached unprecedented levels.

We continued to work closely with local and grassroots partners, and became a key partner for UN organisations. We stayed in ravaged, besieged northern Gaza when other organisations withdrew, expanding our presence and extending the reach of our programmes to help more people than ever before.

I'm proud too of our advocacy and campaigning work throughout the year, maximising pressure on the UK government, for example, to end complicity in Israel's atrocities and demand justice and accountability.



Stephen Cutts, Interim CEO.

None of our work would be possible without your commitment and determination. In 2024, we became an even more diverse community, welcoming many new supporters. The number of regular donations increased, which helped to support MAP's ambition to shift onto a more sustainable, resilient footing. Extraordinarily, we raised over £56m in total for our work in 2024.

The year also brought internal challenges, including the departure of our previous CEO, and the rapid growth of the organisation to meet the vastly increased need for our life-saving work. In Gaza, the West Bank and Lebanon, we recruited new colleagues into key roles, to build our expertise, delivery and ensure long-term stability across all our teams and programmes. And we strengthened our monitoring and evaluation, so we can learn from results to maximise – and demonstrate – our impact.

We worked hard to better communicate with both our new and longstanding



Alongside partners, MAP has been providing vulnerable communities across Gaza, the West Bank and Lebanon with urgent support.

supporters, and ensure every one of them had confidence in our work for the health and dignity of Palestinians. The scale of destruction and atrocities we are now witnessing means that we know our work is not only vital now, but will be for many years to come.

2024 brought unimaginable grief and devastation to Palestinians. But with incredible support like yours, we were

able to extend our life-saving aid even further. I wanted to say a heartfelt thank you. As you read through this report, I hope you feel proud. Together, we have achieved so much, but we must continue to fight for the rights to healthcare and dignity for all Palestinians.

Thank you all for supporting MAP in its mission to provide medical aid for Palestinians.

Stephen Cutts,
Interim CEO (to August 2025),
Medical Aid for Palestinians

365 DAYS OF SAVING LIVES

In response to significant devastation this year, MAP’s work delivering health and medical care to the Palestinian people has continued and grown. Please join us in reflecting on our achievements during this difficult year.



The first of MAP’s 12 Emergency Medical Teams (EMTs) responds to an Israeli military airstrike in Gaza. EMTs provide **6,767** consultations and **1,363** surgeries during 2024.



MAP’s midwives in Lebanon treat **950** pregnant women and **1,755** postnatal mothers and their infants in the first three months. 97% of mothers report satisfaction with the care they receive.

MAP procures and delivers trauma-related emergency medical supplies to urgent care centres and hospitals across the West Bank.



MAP conducts specialised de-escalation training for doctors at Bethlehem Psychiatric Hospital to manage and treat patients safely. This initiative reflects MAP’s commitment to strengthening sustainable mental health care systems, in coordination with the Ministry of Health (MoH).



MAP supports the production of a new season of ‘Mish Therapy’, a podcast destigmatising mental health which has reached over **150,000** Palestinians across the occupied Palestinian territory.

We develop new programmes in Gaza, including Mental Health and Psychosocial Support (MHPSS), in response to growing needs.



Our cancer project resumes in Gaza, providing support to those whose cancer treatment had been disrupted since Israel’s attacks began. Over **1,300** patients receive chemotherapy throughout the year.

MAP Gaza resumes gender-based violence prevention and response activities with local partners.



MAP resumes its pilot project to equip five primary healthcare clinics in refugee camps in Lebanon with audio-screening devices to detect hearing problems in babies and young children. The pilot screens a total of **970** children, with plans to scale up through 2025.

JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

MAP supports local partners to establish 15 medical points in southern Gaza and Gaza’s Middle Area. These medical points provide primary healthcare services to **84,948** people during 2024.



MAP appoints a Head of Humanitarian Protection to help direct the response to the catastrophic situation in Gaza. Their role is to minimise harm and promote the safety and dignity of all people benefitting from our services.



In partnership with ShelterBox and local partners, MAP continues to distribute essential shelter supplies, including tents, reaching even more displaced communities.



Working with a local partner in Gaza, MAP launches a new nutrition programme. **34,971** children under 10 are screened for health conditions and malnutrition, as well as **5,318** pregnant and lactating women and **1,590** patients who have recently undergone surgery.



The first of 10 emergency missions is sent to the south of Lebanon to treat those injured during the escalation of Israeli hostilities.

In Gaza, MAP establishes the first Solidarity Polyclinic in Gaza’s Middle Area, providing comprehensive health services to an average of **353** patients per day.



With support from the United Nations Population Fund (UNFPA), MAP starts a project delivering comprehensive sexual and reproductive support to women and girls in northern Gaza – a project that is ongoing in 2025.





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ON THE FRONTLINE OF GAZA'S DEEPENING HUMANITARIAN CRISIS

GAZA

Israel's devastating military assault and suffocating siege on Gaza caused unprecedented destruction and suffering in 2024, with the humanitarian crisis entering its second year in October.

We have continued delivering acute and urgent medical care to tens of thousands of people suffering devastating and life-threatening injuries. And we have provided ongoing healthcare to Palestinians with chronic health needs as a result of prolonged conflict and siege.

Throughout the year, we significantly scaled up our operations to meet growing and evolving humanitarian needs. This expansion was enabled by the extraordinary efforts of our team in Gaza, which grew from 20 to 108 staff, and through collaboration with 16 partners. We maintained a continuous presence throughout Gaza.

Drawing on our longstanding experience and trusted network of local partners,

986,000 people benefitted from MAP's humanitarian interventions. We coordinated closely with the inter-agency humanitarian response system to help ensure that needs were met efficiently and without duplication. For example, in response to growing and unmet needs for access to clean water, we established a WASH (water, sanitation and hygiene) programme and became the second-largest provider of safe drinking water to displacement camps.

The operating environment in Gaza has been volatile and highly restricted, with Israel severely limiting the entry and movement of humanitarian personnel and goods. Despite these obstacles, we continued to deliver

essential supplies and services, importing goods when possible and securing supplies from local markets. We prioritised the safety of our staff and the security of our projects and offices amid ongoing military operations and shifting evacuation orders.

We also focused on protection and gender and disability inclusion across all aspects of our emergency response. This included working with our partners to ensure services were delivered in a safe, dignified, participatory and accountable manner. MAP also helped to provide individual case management for people at heightened risk of violence, abuse, neglect or coercion.

RESTORING ACCESS TO MEDICAL CARE

As Israel's military operations devastated Gaza's healthcare system, over 650,000 people received medical care.

To support overwhelmed hospitals, and as part of the World Health Organization's (WHO) coordinated response, we deployed 12 Emergency Medical Teams (EMTs), composed of 61 international medical volunteers. These teams provided almost 6,800 consultations and performed more than 1,360 trauma surgeries. We played a key role in the partial reactivation of major health facilities damaged by Israel's assault – including Nasser Hospital and Al-Shifa Hospital in northern Gaza that we

have supported to provide paediatric and neonatal care.

We restored access to critical treatments and diagnostics, delivering cancer medication to over 3,700 patients and facilitating chemotherapy for more than 1,300 people.

Across the year, with MAP's support, our partners have also operated at 15 medical points to deliver primary healthcare services, including antenatal care, to nearly 227,000 people. The medical points also contributed data to coordinated disease surveillance, and MAP supported the national polio vaccination campaign with monitoring to ensure wide and effective vaccine coverage.

In 2024 alone, MAP provided vital healthcare and humanitarian aid to more than 986,000 Palestinians in Gaza.

RAPID WATER RELIEF

In just two months, our WASH programme delivered over 12 million litres of safe drinking water, installed 255 mobile latrines and supported the maintenance of sanitation systems across 17 displacement camps. To meet the physical needs of displaced communities, our WASH response also included the distribution of over 10,900 essential hygiene and dignity kits, reaching more than 25,000 internally displaced people in northern Gaza.



SUPPORTING DIVERSE NEEDS

People with disabilities face additional barriers to accessing essential services. To help overcome this, we have supported the establishment of rehabilitation services in local health centres, and helped provide essential equipment including wheelchairs. We have provided targeted psychosocial support for people with disabilities and their families, and distributed tailored dignity kits designed to meet people’s specific needs. And, working with a local partner, we delivered essential services to over 7,000 people with hearing disabilities.

RESPONDING TO DEEPENING FOOD INSECURITY

We supported our local partner, Ard El Insan, to screen nearly 35,000 children, 5,300 pregnant and lactating women, and other at-risk people for signs of malnutrition. More than 4,000 people received counselling and education about nutrition. And 598 vulnerable people with autoimmune conditions received gluten-free flour, helping them manage dietary restrictions amidst food shortages.



URGENT MENTAL HEALTH SUPPORT

We delivered a comprehensive package of Mental Health and Psychosocial Support (MHPSS), reaching 17,533 people. This included immediate care and urgent psychological first aid, and structured counselling. More than 4,100 people received specialised mental health care. We also delivered 296 sessions to frontline support staff experiencing burnout, trauma and chronic stress. Community awareness sessions engaged over 3,300 people to better protect themselves and those in their community dealing with the effects of escalating violence.

PROTECTING THOSE MOST AT RISK OF HARM

We scaled up our protection programming and trained 102 service delivery personnel on key principles of protection in humanitarian action. Further training focused on the safe identification and referral of high-risk cases, such as unaccompanied and separated children, women and girls and survivors of torture and detention. In addition to this, we partnered with a local organisation to expand our emergency gender-based violence response.

Amidst Israel’s bombardment, MAP helped deliver clean water and sanitation facilities to communities.

The West Bank saw unprecedented levels of military and settler violence, culminating in devastating raids on refugee camps, forcing many more people to be displaced. However, throughout 2024, our teams and local partners remained steadfast in delivering life-saving care.



The occupied West Bank is one of three areas where MAP and partners provide support to communities facing violence and marginalisation.

Our emergency interventions reached almost 45,000 people, reinforced the resilience of health services and ensured ongoing and critical support to communities in need.

As violence escalated throughout 2024, we released prepositioned medical supplies to hospitals in areas worst affected by Israeli military and settler violence. As more restrictions

on movement were enforced, we worked closely with hospitals and established local care centres. We provided primary trauma care training for health workers and first aid training for community volunteers, ensuring readiness at every level of care.

A key milestone was the publication of our Trauma Scoping Report, a comprehensive assessment of trauma

care capacity, gaps and coordination challenges across the West Bank. Widely disseminated to key partners, including the Ministry of Health (MoH), Palestinian Red Crescent Society (PRCS), UN agencies and INGOs, the report now serves as a vital blueprint for emergency preparedness and response planning.

Through multiple interventions we supported the MoH to develop

standardised national emergency protocols for pre-hospital and hospital-level care. This improved coordination and clinical outcomes across the system. With this and other funding, we prepositioned further trauma kits and essential supplies in Nablus and Ramallah for rapid deployment to hospitals in Jenin, Tulkarem, Tubas, Ramallah, Nablus, Jericho and Qalqilya. Emergency supplies were also delivered to PRCS in Bethlehem

to help boost its frontline response. The local director of the Bethlehem Emergency Medical Service said:

“The centre is the main provider of emergency services for Bethlehem city and the surrounding villages. We have been facing continuous shortages, especially with the ongoing escalation of violence from the Israeli army and settlers.

These supplies were urgently needed and came at exactly the right time.”

At a community level, we partnered with a local organisation in Tulkarem Refugee Camp to ensure over 200 elderly and chronically ill people received essential medications and primary care during disruptions to United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) services.

MOBILE HEALTHCARE FOR MARGINALISED COMMUNITIES

Our mobile clinic, implemented in partnership with the Palestinian Medical Relief Society, continued to provide critical primary healthcare services to marginalised communities across Area C of Hebron and the Jordan Valley, where access to basic services remains severely restricted.

As escalating Israeli settler and military violence and settlement expansion deepened isolation, many communities became unable to reach health facilities in nearby towns or cities.

On 6 July 2024, the UN Human Rights Office expressed “grave concern” over the worsening situation, reporting that Israeli settlers, “acting with the protection and support” of Israeli forces, were “escalating violent attacks on herding communities in the South Hebron Hills, the Jordan Valley and East Jerusalem.”

 **2,251**
ANTENATAL CARE
CONSULTATIONS GIVEN

In this highly volatile context, our mobile clinics provided essential medical and psychosocial services to the residents of 23 remote villages across the Jordan Valley, East Jerusalem Governorate and in South Hebron.

Our services included 2,251 antenatal care consultations, family planning support for 257 women, regular care for 1,204 patients with chronic illnesses, growth and malnutrition monitoring for 255 children and 584 mental health sessions for people experiencing trauma and chronic stress.

Beyond clinical services, we also strengthened community resilience by delivering first aid training to volunteers in high-risk areas, ensuring that even the most isolated communities were better equipped to respond to emergencies.



MAP and the Palestinian Medical Relief Society mobile clinic services support communities in the West Bank.

“THE MOBILE CLINIC IS EXCELLENT, AND WE WAIT FOR IT EVERY WEEK.”
MARIAM, MOTHER

THE WEST BANK

RESPONDING TO THE ONGOING MENTAL HEALTH CRISIS

In 2024, in order to support people mentally impacted by the ongoing violence, trauma and stress caused by living under Israeli occupation, we significantly expanded our Mental Health and Psychosocial Support (MHPSS) programmes across the West Bank. Collaborating with the MoH and UNRWA, we provided essential medications and Mental Health and Psychosocial Support care kits.

We reached 1,300 people through our work with local partners, while 530 parents and caregivers received psychological first aid.

In East Jerusalem, over 100 children benefitted from counselling and play



therapy. Support extended to children with disabilities in Nablus, with 91% reporting increased understanding of inclusion after awareness sessions.

In Tulkarem, we provided over 800 psychological support sessions to 60 children with disabilities, and over 1,600 sessions for elderly and chronically ill people, with 70% of them reporting improved wellbeing.

And to ensure psychosocial support remained central to our ongoing approach, we provided teaching to the mental health workforce. This included supporting cognitive behavioural therapy training for 30 professionals from the MoH, UNRWA and other NGOs.



1,300
PEOPLE WERE REACHED
WITH MENTAL HEALTH AND
PSYCHOLOGICAL SUPPORT



Dr Samar Jabr, former head of Palestinian mental health service, based in the West Bank. MAP staff continue to provide much-needed mental health support to people impacted by Israel's attacks.

“HAVING THIS CENTRE HERE TRULY MADE THE DIFFERENCE BETWEEN LIFE AND LOSS AND WE SEND OUR THANKS TO MAP FOR THEIR SUPPORT.”
DR AHMAD MANSOUR,
NI’LIN URGENT CARE CENTER,
RAMALLAH

EMERGENCY SUPPORT FOR DISPLACED PALESTINIANS IN LEBANON

LEBANON

As the ongoing crisis for Palestinians in Lebanon continued amid Lebanon’s worsening economic situation, we ensured delivery of vital services – and delivered emergency missions during the escalating hostilities.

“I AM HAPPY WITH THIS PARCEL FROM MAP, NOT ONLY FOR ITS CONTENT BUT BECAUSE I FELT VALUED.”
YARA*, AL BUSS CAMP



90
TEENAGERS LIVING IN EXTREME POVERTY OR AT RISK OF LOSING AN EDUCATION WERE SUPPORTED BY MAP AND PARTNERS

MAP’s midwives provide care in the Palestinian refugee camps.

Israel’s attacks on Lebanon resulted in widespread destruction, thousands of casualties and mass displacement. This left families – including Palestinian refugees in camps across the country – seeking protection in both formal and informal shelters.

In response to trauma needs, and in coordination with Lebanon’s Ministry of Public Health, we deployed 10 emergency medical missions between

October 2024 and March 2025 to the Turkish Trauma and Emergency Hospital.

These missions included 29 healthcare professionals who treated 154 patients and provided vital capacity building for local healthcare teams. Training covered clinical skills, trauma and emergency care, procedural techniques and more.

We also scaled up our emergency preparedness, prepositioning critical

relief supplies, including 2,700 food parcels, 1,000 hygiene kits, 2,300 blankets and other essentials.

With support from UNICEF, our Mental Health and Psychosocial Support (MHPSS) partners reached over 5,300 displaced people sheltering in UNRWA-designated emergency centres and refugee camps. In addition to delivering psychosocial support and psychological first aid, MHPSS

teams organised daily support to shelters. This included receiving and orienting newly displaced families, child protection and supporting survivors of gender-based violence.

As part of the national preparedness and contingency plan, we also supported the delivery of psychological first aid – an assistance technique that helps to address basic needs and reduce distress – and Protection

from Sexual Exploitation and Abuse (PSEA). This included training over 70 frontline staff and volunteers working in Palestinian refugee camps and with displaced families.

“WITHOUT THE SUPPORT AND COMPASSIONATE CARE I RECEIVED FROM THE MAP MIDWIVES, I WOULD NOT HAVE BEEN ABLE TO OVERCOME SUCH A DIFFICULT TIME.”
HEBA*, A NEW MOTHER

MENTAL HEALTH SUPPORT FOR CHILDREN AND YOUNG PEOPLE

2024 also saw us continue our 10-year partnership with UNICEF. We delivered community-based Mental Health and Psychosocial Support (MHPSS), child protection, child development and gender-based violence prevention and response services to people living in Palestinian camps across Lebanon. To do this, we worked with local partners, National Institution of Social Care and Vocational Training, Nabaa, Solidarity/Tadamon, Najdeh and General Union of Palestinian Women.

18,638 children and adolescents were reached through psychosocial activities in their communities. A further 3,848 children participated in structured psychosocial support activities within Child Friendly Spaces focused on building resilience, preparedness and life skills, as well as managing relationships, acting with awareness and building safety skills.

To reinforce child protection at the household level, we supported 5,533 caregivers with parenting skills. 11,262 children and caregivers participated

in awareness-raising activities for mental health, child protection and gender-based violence.

A further 9,808 people received educational support about safeguarding, Protection from Sexual Exploitation and Abuse (PSEA) and how to register complaints and concerns.

We identified 923 at-risk children who received individual psychosocial support and case management. Among them, 288 young children with developmental difficulties or disabilities accessed specialised MHPSS and child development services.

The Women and Girls Safe Spaces programme welcomed 2,372 participants. In total, 356 individuals – including survivors of gender-based violence and those experiencing acute psychosocial distress – received individual case management, psychosocial or psychotherapy support and legal counselling in safe and confidential settings.



Our teams work in refugee camps in Lebanon, providing children, adults and families with mental health and psychosocial support.

“ALONGSIDE OUR LOCAL PARTNERS, WE ARE PROVIDING MENTAL HEALTH AND PSYCHOSOCIAL SUPPORT FOR DISPLACED FAMILIES.”

Wafa Dakwar,
MAP’S LEBANON DIRECTOR

18,638
CHILDREN AND ADOLESCENTS
WERE REACHED THROUGH
STRUCTURED PSYCHOSOCIAL
ACTIVITIES



MAP’s midwives support women and children displaced in Lebanon.

MATERNAL AND NEWBORN CARE FOR MOTHERS AND CHILDREN IN CRISIS

Palestinian refugees are excluded from accessing the Lebanese public health system, meaning MAP’s community midwifery services in refugee camps here are critical.

In 2024, MAP’s midwives conducted 12,500 home visits, supporting 3,245 Palestinian women and 1,715 children. They identified 265 obstetric emergencies, ensuring mothers and infants received urgent medical care.

Women received tailored antenatal and postnatal support, including health and nutritional counselling, infant developmental and health assessments and parenting support. They also received screening for postnatal depression, domestic abuse and gender-based

violence as well as for acute malnutrition in children under five.

In response to growing nutritional needs, the programme expanded to include malnutrition screening for pregnant and lactating women.

Following the escalation of Israel’s attacks in September, the project swiftly adapted to meet the needs of displaced women and children. Our midwifery teams in Saida and northern Lebanon mobilised to provide care in displacement shelters.

This adaptable, community-embedded approach ensured that the most vulnerable mothers and children continued to receive the care and support they needed during a time of crisis.



LEBANON

12,500
HOME VISITS FROM MIDWIVES
TO PREGNANT WOMEN, MOTHERS
AND THEIR NEWBORNS

“IT’S NOT JUST ABOUT MEDICAL CARE; IT’S ABOUT SHOWING THESE WOMEN THAT SOMEONE IS THERE FOR THEM.”

Ola, a midwife working in Lebanon

ADVOCATING FOR PALESTINIAN RIGHTS WORLDWIDE

MAP's Advocacy and Campaigns Team (ACT) works to mobilise meaningful political action to end violations of Palestinians' rights to health and dignity.

In 2024, as Israel's violent assault on Gaza became a threat to the very existence of the Palestinian population, we ensured our demands were heard. Over the course of the year, this meant focusing our campaigning, advocacy and public communications on five strategic pillars:

- **Communities taking the lead**
- **Strengthening networks**
- **Shifting narratives**
- **Mobilising the public**
- **Promoting better policy**



In 2024, MAP supporters around the world helped advocate and campaign for Palestinians' rights to health and dignity.



1 COMMUNITIES TAKING THE LEAD

We remain committed to speaking out on the issues that are affecting the communities MAP serves. And we ensure that Palestinian voices are heard by political decision-makers with the power to effect change.

In 2024, we provided the first advocacy training for all of MAP's partners in the West Bank to enable them to start taking advocacy initiatives that MAP can support further.

In addition, throughout 2024, MAP successfully amplified the voices of our partners on international media. This included securing regular updates and quotes from partners from the north of the West Bank, as well as coordinating numerous interviews with doctors from both the West Bank and Gaza.



2 STRENGTHENING NETWORKS

We know that MAP alone cannot mobilise the scale of political action needed to achieve health, freedom and justice for the communities we serve. That is why we work in coalition with other like-minded organisations and agencies, to make demands of the UK government and political leaders globally.

MAP has continued to lead on the creation of joint public statements and letters to the government, and the coordination of humanitarian organisations working in Palestine to present united priorities and policy requests. This included helping to create and promote a 'first 100 days' plan, which set out important cross-agency priorities for the incoming UK government to address key drivers of humanitarian needs.



3 SHIFTING NARRATIVES

Global inaction to end atrocities against Palestinians is fuelled in part by dehumanising, anti-Palestinian narratives promoted in the global media and online.

In Gaza, this is particularly compounded by Israel's refusal to allow foreign media to witness for themselves the effects of bombardment and siege. MAP's impactful and respected work across the region enables us to ensure that individuals are informed by timely and factual eyewitness testimonies and expert analysis.

In 2024, this resulted in:

- The term 'Medical Aid for Palestinians' being mentioned in **17,287** articles and **2,645** broadcast clips in the UK and US.
- Our Emergency Medical Team (EMT) volunteers being mentioned in **4,328** articles, and featuring in **715** broadcast clips.
- Coverage across many different outlets including the BBC, CNN and Al Jazeera.
- MAP achieving **27,903,448** total impressions across all social media channels, with **1,343,702** total engagements.



4 MOBILISING THE PUBLIC

Solidarity is one of MAP's core values, and one we share with our many global supporters. Voices like yours are essential to help us keep Palestine on the political agenda, ensuring leaders are pressured into taking action.

Between October 2023 and December 2024, more than **68,000** emails were sent to MPs through seven tactical digital campaigns on issues including the protection of healthcare and calling for a ceasefire. The impact of this mobilisation can be seen in the regular raising of our priorities in parliament.

Additionally, MAP was supported by numerous celebrities and artists over the year. One highlight was Gig for Gaza, organised by Paul and Hannah Weller, which included performances by Paul Weller, Paloma Faith and Primal Scream.



5 PROMOTING BETTER POLICY

We recognise that sustainably addressing the root causes of Palestinians' health needs will require real action, not just words, from governments like the UK.

Throughout the year, healthcare issues affecting Palestinians were raised more than **120** times in parliament, and many of our key issues – including attacks on healthcare, and restrictions on aid access – were reflected in both the UK government's diplomatic agenda at the UN and bilaterally with Israel. After the July 2024 UK general election, the incoming government restored support for the United Nations Relief and Works Agency (UNRWA), and introduced a partial suspension of arms transfers to Israel.

We engage with key decision-makers and political influencers to ensure they are well-informed by data, analysis and human stories on issues affecting Palestinians. This includes briefing MPs, and providing evidence to committees. This year, we have noticed a real shift in policy and public opinion that, while still not yet sufficient to end atrocities and enable Palestinians to enjoy health and dignity, takes us further towards that goal.



Imran Yusuf hosting the Stand Up for MAP comedy event at The Comedy Store, 16th December.

In 2024, this included:

- Attaining political support from the UK and other governments for a permanent ceasefire and an end to Israel's restrictions on aid into Gaza.
- Successfully pressing the UK government to adopt a (partial) ban on arms transfers to Israel.
- Ending the UK's opposition to the International Criminal Court's jurisdiction over the ongoing situation in Palestine.
- Ensuring that the UK government resumed funding to UNRWA.

OUR PLANS AND PRIORITIES FOR THE FUTURE

MAP’s strategy, developed during 2022 for the five-year period from 2023-2027, has been overtaken by events in Gaza. Led by the CEO, MAP’s senior management team are managing the continuing response to events on the ground.

In early 2024, having taken advice from external consultants on organisational change, a development plan was agreed, with implementation to take place in 2024 and 2025 to enable MAP to sustain its activities at higher levels of operations. As Palestinians face ongoing and unprecedented threats to their health, dignity and very existence, we continue to stand with our partners to deliver essential medical aid and advocate for their fundamental rights.

Our goal is to reach as many Palestinians as possible each year with life-saving healthcare services and support. While Israel’s bombardment, siege, occupation and displacement persist, we remain committed to providing emergency relief and protecting lives wherever the need is greatest.

And, with your support, we’ll help to rebuild a healthcare system that has been systematically targeted and destroyed by the Israeli military.

We will also continue to bear witness to atrocities, speak up for communities

whose health and dignity have been denied, and demand that those responsible are held to account.

Despite unprecedented challenges, MAP has done much to innovate and plan so that, even in times of great uncertainty and multiplying crises, we can continue to evolve.

We’re looking to expand our operations to ensure that we can always be there, working on the ground with our partners, colleagues and communities, building alliances and constantly striving to provide better and more comprehensive care.

Our unique set up, with Palestinian teams leading our programmes in Gaza, the West Bank and Lebanon, means we are a vital part of Palestine’s healthcare provision. Our local partners and communities trust us, and we do not take that trust for granted.

As the people of Palestine look towards an uncertain future, we can assure them they’re not alone.

Our solidarity is unwavering. With your support, we will continue to provide emergency health and medical aid to those in need at times of crisis, while also developing local capacity and skills to ensure the long-term development of the Palestinian healthcare system.



Into 2025, MAP will continue expanding its services to reach more Palestinians with vital healthcare services.

GAZA

Despite the crisis in Gaza deepening with the breakdown of ceasefire agreements and continued blockade, we remain steadfast in our commitment to uphold the right to health. Working in the most challenging environments, surrounded by destruction and despair, we continue to deliver life-saving emergency relief. And we strive to preserve dignity and hope for

a future where healthcare is a right – not a privilege.

In 2025 and beyond, MAP will scale up its emergency medical response in Gaza to continue providing essential humanitarian support on the ground. Plans are underway to expand our Emergency Medical Team (EMT) missions, increasing the number of medical

volunteers working alongside local teams.

We will also broaden the range of support beyond trauma care. This will help meet critical healthcare needs that have been deprioritised since Israel’s attacks on Gaza began. An example of this includes providing cancer treatment and support for neonatal care.



Limb reconstruction surgeons operate on a patient at Nasser Hospital in Gaza.

WEST BANK

In February 2025, with support from the UN Office for the Coordination of Humanitarian Affairs (UNOCHA), MAP launched another mobile clinic programme in the Jordan Valley, targeting four more remote and underserved communities. These essential mobile clinics provide integrated health services, including women’s healthcare, laboratory testing, general medical consultations, Mental Health and Psychosocial Support (MHPSS) and health education activities to those who would be otherwise unable to access this care.

In April, with funding from UNICEF, MAP deployed two additional mobile clinics to

reach vulnerable populations in remote areas of the Nablus governorate. As access becomes increasingly difficult due to persistent Israeli military operations and settler violence, we’re expanding our team to include dedicated project coordinators, who will help ensure the ongoing delivery of essential services.

We will also continue to strengthen our emergency preparedness, through the prepositioning and distribution of medical supplies from our warehouses across the northern West Bank. This will mean vital resources can be sent quickly and directly to hospitals, saving and protecting more lives.



Despite difficulties, MAP’s mobile clinics have demonstrated resilience in providing critical healthcare services – and this will continue in 2025.

LEBANON

There are approximately 250,000 Palestinian refugees in Lebanon, many of whom live in overcrowded camps with inadequate infrastructure and limited access to basic amenities. They face deep-rooted marginalisation and discrimination, limiting their access to essential healthcare.

We will continue to prioritise women’s and children’s health, disability, MHPSS and complex hospital care. This is as well as running projects directly with our teams and in partnership with eight local NGOs. We also work in collaboration with the

UN Relief and Works Agency (UNRWA) and on programmes funded by UNICEF and OCHA’s Lebanon Humanitarian Fund. We are scaling up our Mother and Child Health programme, extending services to additional camps to ensure that every mother and child has access to quality, compassionate healthcare.

In early 2025, MAP worked with a local partner to distribute nutritious food parcels to 1,400 displaced families, including those affected by Israel’s military attacks on Gaza and displacement in Al Buss and Burj

al-Shemali in South Lebanon. As security and economic situations remain volatile, MAP will continue to monitor and respond swiftly to emerging needs with emergency relief for Palestinian communities.



On top of urgent medical care, MAP will help more families access mental health and psychosocial support.

FINANCIAL REVIEW

We are very grateful to the amazing generosity of our supporters as the events following on from October 2023 have sadly extended into 2024. This support has allowed MAP to significantly scale up its emergency response programmes, as detailed in our strategic report.

Income for the year was £56.5m, a significant increase from the previous year’s income of £38m, supported by increased investment in a broad range of fundraising initiatives. Following advice from external consultants, we scaled up staffing in the fundraising team to support long-term sustainability in our fundraising income.

We also invested £6.4m in digital fundraising programmes using common platforms such as Meta and Google. As well as receiving additional one-off donations we also focused strategically on attracting more regular giving donations which will continue to provide income in future years.

In response to the unfolding humanitarian crisis, charitable expenditure also increased significantly. Of the £24.5m spent, £19m (2023: £8m) was spent in Gaza, mostly on emergency response programmes. Some planned procurements have had to be postponed due to the difficulty of getting aid into Gaza.

We are facing increasing levels of uncertainty in many aspects of the delivery of our operations. We respond to this by undertaking regular scenario planning and we update and adapt our projects and budgets. The Trustees continue to endorse this approach. We are ready to utilise our reserves to further scale up our activities in a sustainable way when access and security restrictions allow. We also recognise that the reserves we currently hold will only meet a small fraction of the immediate needs of the Palestinian communities we seek to serve in view of the huge level of devastation suffered by hospitals and health facilities in Gaza and the immediate and ongoing health needs of the Gazan population.

RESERVES POLICY

The trustees’ policy is to hold sufficient free reserves to enable the charity to:

- respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- enable an agile approach to planning, budgeting and forecasting.

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. At 31st December 2024, the level of free reserves was £44.5m. This is calculated as total unrestricted funds of £44.6m less the value of any tangible fixed assets held for the charity’s use and any other illiquid assets of £0.1m.

In setting the reserves requirement, trustees and senior management have developed ‘risk group areas’ based on the current risk register, and evaluated the scenarios that might reasonably arise should those risks materialise. Based on this review, the trustees would consider a sufficient level of free reserves to be £7m which represents around six weeks of anticipated operating expenditure during 2025.

The approved budget for 2025 envisages increases in expenditure funded by resources generated in 2024 which were unspent at the end of the year, and which are thus accounted for as free reserves. This enables us to scale up and sustain our response to the developing situation in Gaza for the long-term. Current plans allow the level of free reserves to return to the desired level by the end of 2027, presently determined to be £4 million, based on current forecasts. However, we recognise the level of uncertainty in our operations due to the prolonged conflict and increasing access restrictions into Gaza for our medical teams and procurements. We need to remain nimble and adapt to changing circumstances on the ground; something we have been doing constantly during 2024 and 2025. This will be supported by regular reporting on performance against the approved budget and reforecasting as plans adapt and change. Significant additional programme proposals and budgets have recently been approved with others proposals currently being finalised.

ASSET VALUES

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It had a balance sheet value of £96k at 31 December 2024 (also see note 12). The property, located within a residential terrace, was used as office premises for MAP’s staff based in London, until December 2024 when we moved to new premises. Several options for alternative use are currently being explored. Based on the square footage of our premises and the average market rates achieved in the surrounding area, the local agents suggest an estimated valuation in the region of £1.5m to £1.6m.

DONATED GOODS AND SERVICES

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP’s medical missions (see note 3).

Time donated by NHS specialists

A total of 1,819 days of medical specialists’ time was donated during their annual leave to our capacity building projects in Gaza, the West Bank and Lebanon. Using standard NHS rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2024 was £537k. A total of 101 volunteers joined 22 MAP missions in 2024.

Donated medical equipment

In 2024, we received a total of £843k worth of equipment and supplies donated by medical institutions and companies to our capacity building projects.

MAP is able to harness the goodwill and incredible generosity of the British public and support from across the world through the work we undertake to provide medical aid to Palestinians living under occupation and as refugees.

TREASURY MANAGEMENT POLICY

The trustees have the power to invest in such assets as they see fit. The approved investment policy adopts a conservative approach, which presently allows for surplus cash funds in short-term deposits across a range of banks.

Investment of surplus liquidity is managed with the objective of ensuring adequate liquidity for MAP’s needs is available as well as managing risk at an acceptable level in a cost-effective way.

PRINCIPAL RISKS AND UNCERTAINTIES

In 2024 the Audit, Risk and Governance sub-committee (ARGC) has continued to exercise oversight of the management of MAP’s principal risks and uncertainties. The ARGC:

- reviews the risk register at each meeting, proposes amendments if appropriate, and recommends for approval by the Board;
- considers possible risks to the achievement of MAP’s charitable objectives posed by emerging external factors (e.g. political, economic, social, technological, legal or environmental).

The trustees, advised by the ARGC identified MAP’s eleven principal risks as follows:

- Humanitarian Access Restrictions – movement restrictions and access challenges in conflict-affected areas hinder the delivery of humanitarian aid, delaying programme implementation and increasing operational risks. These challenges may compromise MAP’s ability to meet the urgent needs of beneficiaries and achieve our strategic objectives.
- Security Threats and Operational Constraints – such as active conflict zones, evacuation orders, and displacement – pose ongoing threats to staff safety and restrict the organisation’s ability to access affected areas and deliver essential services.

- Staffing and Personnel Challenges – prolonged insecurity, displacement, health risks (including malnutrition and illness), and psychological stress in conflict zones continue to impact staff wellbeing and MAP’s ability to maintain staffing continuity and effective programme delivery.
- Supply Chain Disruptions – logistical challenges, including movement restrictions and supply shortages, may delay the procurement and delivery of essential supplies, directly affecting program efficiency, activities implementation and beneficiary outcomes.
- Deregistration Risk from Israeli Authorities – new INGO registration procedures introduced by Israeli authorities impose highly restrictive and politically motivated requirements on INGOs operating in the oPt. This includes the submission of sensitive staff data, compliance with broad political criteria, and continuous reporting obligations. Non-compliance or rejection may lead to de-registration, significantly jeopardising MAP’s operational presence and ability to deliver services, especially in Gaza, the West Bank, and East Jerusalem.
- Potential Shutdown or Scaling Back of UNRWA Operations – political pressure, funding cuts, or legislative restrictions could result in the shutdown or reduction of UNRWA operations, which provide critical services to vulnerable populations. This would increase community vulnerability, escalate tensions, and place additional pressure on MAP’s operations and staff safety.
- Financial Liquidity and Cash Flow Challenges – limited cash liquidity and restricted financial flows in conflict-affected areas pose significant challenges to operational continuity, program funding, and staff compensation, potentially disrupting activities and affecting morale.
- Financial Instability and Reporting Delays – rising operational costs, delayed financial reporting, and increased funding

pressures may destabilise financial operations, impacting compliance with donor requirements and the timely delivery of programs.

- Disruption of Organisational Operations due to technological failures or cybersecurity breaches – outdated IT infrastructure, lack of robust cybersecurity measures, or targeted cyberattacks could disrupt organisational operations, compromise sensitive data, and weaken overall efficiency.
- Reputational Damage from External Messaging or Donor/Partner Associations – poorly managed external communications, perceived values misalignment, or Donor/Partner/Supplier associations with controversial groups can result in reputational damage, donor withdrawal, and public backlash.
- Loss of Direction and Impact – ineffective leadership, poor strategy execution, or lack of staff retention may lead to a failure in achieving MAP’s long-term strategic objectives, resulting in reduced organisational efficiency and donor confidence.

The following have been identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Advocate for consistent humanitarian access through coordination with stakeholders, including local authorities, international organisations, and partner NGOs, and adapt programme locations and strategies to align with accessible and safe areas, maintaining flexibility to respond to constraints.
- Monitor security developments closely, implement deconfliction measures, and conduct risk assessments prior to any field activity. Allocate resources to security-related mitigation efforts and adjust programme plans to ensure safe and secure access.

- Ensure compliance with security protocols, support displaced staff, recruit local personnel rapidly to maintain continuity, and utilise staff capacity across the organisation as relevant.
- Monitor and support staff physical and mental wellbeing, ensure access to medical and psychosocial support where possible, and address risks of illness and malnutrition. Recruit locally to cover staffing gaps and utilise internal capacity flexibly. Collaborate with partners to assess workforce needs, provide ongoing training and wellbeing support, and build long-term team resilience.
- Implement organisational supply chain strategy, including sourcing strategy to support delivery and ensure flexibility of sourcing and build a supply chain and logistics department with dedicated procurement expertise across multiple locations dedicated to managing and resolving supply chain issues. Develop a contingency operational model in case of deregistration, including alternative channels for aid delivery and staffing.
- Develop enhanced security and safety protocols for staff in coordination with MAP's Gaza team.
- Strengthen financial monitoring systems and establish clear reporting timelines with the donors and partners, using alternative reporting and monitoring tools where applicable during emergencies to ensure continuity despite access constraints. Include contingency funding for cost fluctuations and maintain communication with stakeholders to provide updates.
- Review and test cybersecurity defences regularly, ensuring secure communication tools and staff training and develop an IT crisis management plan and implement continual system monitoring with updates.
- Maintain and update a language guide and 'lines of response' for consistent communication across the organisation and develop and implement a crisis communication strategy, including training for key spokespersons.
- Monitor and review the implementation of MAP's five-year strategic plan, including KPIs and organisational priorities. Address leadership and staffing challenges by ensuring equitable salaries, workplace flexibility, and adequate staff levels. Support staff well-being through psychosocial support and regular engagement initiatives.

THANK YOU

In 2024, we were in awe of the unprecedented generosity across all areas of fundraising, and we extend our deepest gratitude for your extraordinary and unwavering support.

Your commitment enabled us to deliver accountable, high-quality and life-saving

programmes at scale. In an increasingly complex global environment, this support enables MAP to meet our mission with professionalism, agility and impact.

As we have scaled up our response, we thank our institutional donors for their collaboration and support.

Thank you for standing in solidarity with us in our mission to work for the health and dignity of Palestinians living under occupation and as refugees. And with a special thank you to...

Algebra	Gwilym Sainsbury	Royal College of Psychiatry
Alistair S Thomson	Humanity First	Sarah Al Hamad
Alexei and Linda Sayle	Irish Emergency Alliance	Save the Children
AVSI	Imran Yusuf	ShelterBox
Bernard Lo and Anne McGhee	International Rescue Committee	Tariq Syed
Choose Love	Jersey Overseas Aid	Tariq Razzaq
City Retreat Leicester and Muslim Supporters of Leicester	The late John Payne and Eric Smellie	The Brand Trust
Cinema for Gaza	Lawrence Waterman	The Culture of Resistance
Co-operative Group	Medics Across Continents	The DH Ross Foundation
David Grundy	Mike Garty	The National
Dr Graham and Mrs Anne Bryce	Muntada Aid	The Royal College of Paediatrics & Child Health
Dr Peter Barham and Dr Jennie Metaxa-Barham	Muzz	The Savitri Waney Charitable Trust
Farah Idrees and the late Dr Mohammed Idrees	OCHA and Humanitarian Funds in oPt and Lebanon	Troicaire
Forte Securities	One Ummah	UNFPA
Ghassan Karian	Penny Appeal USA	UNICEF
	Mr and Mrs Pountain	Waleed Jabsheh
	Read Foundation	WHO
...and to all those who took part in our Stride events and those who wish to remain anonymous.		

This is the end of the Strategic report.

KEY POLICIES AND PROCESSES

DIVERSITY AND INCLUSION

MAP is committed to diversity and inclusion both in the workplace and in our programmes. We are also working to strengthen our approach in this area. Our staff are 68% women and the majority are Palestinian. We are a Living Wage Employer.

CORE HUMANITARIAN STANDARDS

MAP works in accordance with the humanitarian principles of humanity, impartiality, neutrality and independence. Accountability to the communities we serve is central to our ethos. The Core Humanitarian Standard on Quality & Accountability (CHS) sets out 9 commitments that humanitarian organisations make throughout their programme delivery and operations, aiming to put people at the centre of the humanitarian response. As a member of the CHS Alliance, we work in line with these commitments and continuously review our practice.

REMUNERATION

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of six salary grades. The trustees, advised by the Finance and Operations Committee, consider annually whether a cost of living award is appropriate based on relevant cost of living indices for the countries of operation, and available budgetary resources.

MEAL

Monitoring, Evaluation, Accountability and Learning (MEAL) is a core component of MAP's strategy to support results-based management (RBM) across all programmes and partners. Through MEAL, MAP ensures the accurate and timely measurement of progress, enabling evidence-based decision-making and effective management of resources. To standardise practice and improve reporting, MAP has developed a unified MEAL framework, which is being rolled out across all projects. The framework supports the generation of high-quality reports and analytics, ensuring consistency, comparability, and learning across MAP's portfolio. In parallel, MAP is delivering a series of training programmes on key MEAL topics to build the capacity of staff and partners engaged in MEAL functions.

SAFEGUARDING

Given the environments we work in and the complexity of our projects, the protection of children and vulnerable adults is critical. We are committed to maintaining the highest standards within our organisation, and to the regular review of our policies, protocols and the training of our staff, volunteers and partners.

GDPR

Protecting the data of the people we support, our donors, and our partners is of paramount importance. Our processes are in accordance with GDPR and our team is fully trained to keep data safe and communications in accordance with the wishes of donors and other stakeholders.

CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee which is registered in England & Wales and incorporated in the United Kingdom (Registered no: 03038352), and is a charity registered with the Charity Commission under the Charities Act 2011 (Registered no: 1045315). The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each. Its governing document is the Articles of Association.

HONORARY POSITIONS

The Baroness Morris of Bolton OBE DL – President
Dr Swee Chai Ang FRCS – Patron
Sir Terence English KBE FRCS – Patron
The Baroness Kennedy of the Shaws QC – Patron

DIRECTORS/TRUSTEES

Prof Nick Maynard – Chair (from 7 Jul 25) – Trustee (from 28 Mar 25 to 7 Jul 25)	Mr Ade Bamigboye Ms Muna Abbas (from 28 Mar 25)
Mr Richard Makepeace – Chair (from 19 Sep 24 to 7 Jul 25)	Ms Muna Wehbe (from 28 Mar 25)
Ms Sarah Eldon – Chair (to 18 Sep 24)	Dr Philippa Whitford (from 28 Mar 25)
Ms Shireen Jayyusi – Vice Chair	Ms Dina Hashem (from 28 Mar 25)
Ms Hilary Wild – Treasurer	Ms Najwa Abdallah (to 21 Mar 24)
Professor Graham Watt	Ms Katherine Al Ju'beh (to 16 Jun 24)
Mr Ramzi Nasir	Mr Nick Moberly (from 21 Mar 24 to 5 Sep 24)
Ms Mary O'Shea	
Mr Mike Egan	
Mr Jacob Burns	

KEY MANAGEMENT PERSONNEL

Mr Iain McSeveny – CEO (Acting) (from 1 Aug 24 to 8 Sep 24, and from 1 Sep 25)	Mr Iain McSeveny Co-CEO (Acting) (from 29 May 24 to 31 Jul 24)
Mr. Stephen Cutts – CEO (Interim) (from 9 Sep 24 to 31 Aug 25)	Ms Sue Turrell Co-CEO (Acting) (from 29 May 24 to 31 Jul 24)

Ms Melanie Ward CEO (to 5 Jul 24 including leave of absence from 28 May 24)	Mr Iain McSeveny Director of Finance & Operations (to 28 May 24 and from 9 Sep 24)
Mr Sameer Sah UK Director of Programmes	Mr Eimon Eldrieny Director of Finance & Operations (Acting) (from 29 May 24 to 8 Sep 24)
Ms Fikr Shalltoot Director of Programmes Gaza	Mr Eimon Eldrieny Director of Programmes Egypt (Acting) (to 28 Feb 24)
Ms Wafa Dakwar Director of Programmes Lebanon	Ms Shabby Amini Director of Fundraising (from 2 Jul 24)
Ms Aisha Mansour Director of Programmes West Bank	Ms Amanda Ball Director of Fundraising (to 30 Apr 24)
Mr Rohan Talbot Director of Advocacy & Campaigns	

SOLICITORS

Bates Wells LLP
10 Queen Street Place
London EC4R 1BE

AUDITOR

Buzzacott Audit LLP
130 Wood Street
London EC2V 6DL

BANKERS

The Co-operative Bank PLC 83 Cornhill, London EC3V 3NJ	Bank of Palestine Ramallah, Palestine
Barclays Bank Leicester LE87 2BB	Bank Audi SAL Ashrafieh Sodeco Branch Beirut, Lebanon
Europe Arab Bank PLC 35 Park Lane London W1K 1RB	

REGISTERED OFFICE

50 Featherstone Street, London, EC1Y 8RT

OBJECTIVES AND ACTIVITIES

MAP was established in 1984 and is a UK-based, non-governmental, independent, non-political, non-religious charitable organisation which is registered with the Charity Commission. It is a company limited by guarantee, not having a share capital.

We work for a future where every Palestinian has access to a comprehensive, effective and locally-led system of healthcare, and the full realisation of their rights to health and dignity.

To achieve this, we work in collaboration with Palestinian communities and trusted local partners to answer a wide range of health and social needs, from providing vital medical aid in emergencies, to supporting the development of better health services for the long term. We also uplift the voices of Palestinians, and campaign for an end to the barriers to health and dignity that come from living through occupation, displacement, discrimination, and conflict.

Our programmes address:

- Humanitarian aid and relief;
- Significant gaps in the provision of health services;
- Community based health development; and,
- Capacity building, including education and training.

MAP works in partnership with local and international organisations, UN agencies and academic institutions to achieve its aims. MAP delivers medical and humanitarian aid in an impartial manner to those most vulnerable and at risk.

In setting our programme each year, we have regard to both the Charity Commission's general guidance on public benefit and to the advancement of health or the saving of lives. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Our strategic approach and impact

In 2024, MAP responded to an extraordinary rise in health needs with a bold scale-up of staffing, systems, and services. We recruited more staff across Gaza, the West Bank and Lebanon, while maintaining adequate security checks, to ensure programmes could reach more people. We expanded our logistics and security capacity to support operations in high-risk environments. This included technical specialists to strengthen the quality and rigour of our programming.

To enable faster, more localised response, we decentralised elements of our operations, which ensured continued access and staff safety while streamlining internal approval processes. A range of new supply routes and local partnerships were established to improve the delivery of aid into Gaza despite restrictions. We invested in digital systems to enhance real-time project monitoring, risk management and reporting. Scenario planning and operational learning continued throughout the year to help us adapt effectively to a fast-changing context.

Monitoring progress and measuring impact

To assess success during the reporting period we relied on a systematic data collection and analysis process led by country-level monitoring and evaluation, information management, and reporting staff. MAP continued to use a mix of quantitative and qualitative indicators across our programmes. These included output-based metrics such as the number of patients reached, supplies delivered, and staff trained, alongside regular location-level assessments and partner reporting. We prioritised community feedback, supported by quarterly analysis of complaints, social media comments and direct communications to identify potential risks or areas for improvement.

Our use of grants

Institutional funding plays a vital role in supporting MAP's long-term goals and expanding the reach of our programmes. Grants from governments, UN agencies and other institutional donors enable us to plan for the longer term, deliver at greater scale, and align our work with global and regional priorities such as gender equity, humanitarian access, and health systems strengthening. These partnerships also strengthen accountability and programme quality,

supporting investment in robust systems for programme design, compliance and reporting. Working through institutional partners, especially multilateral organisations, also enhanced access of aid delivery into Gaza.

Working with and through local partnerships

Local partnerships remained a key element of MAP's approach, enabling us to reach the most vulnerable people through trusted local partners. During the year, MAP expanded its projects to thematic areas where we did not have much experience in the past and the technical expertise of our partners was vital in implementing such projects. In 2024, we worked with 25 civil society organisations – many of them long-standing – across Gaza, the West Bank and Lebanon. All partners were selected through a robust due diligence process and aligned with MAP's mission and values. Their deep roots in local communities meant they could access and gain the trust of hard-to-reach populations, particularly in displacement settings. MAP's local teams maintained close oversight of partner-led programmes, providing support, capacity strengthening and quality assurance throughout delivery.

Strategic aims

As MAP's immediate focus has been on scale up to address increased needs, we are consolidating our operational growth and ensuring both a strategic short and longer-term focus. In 2024 we continued providing life-saving healthcare in Gaza, including support to local hospitals, delivery of essential medicines and the deployment of Emergency Medical Teams. We scaled up workforce training, maternal and child health, mental health and protection services in Lebanon and the West Bank. We are investing in data collection and analysis to better understand the impact of Israeli aggression on health outcomes, and to expand coverage where Palestinians' need access to health services. To adapt to the fast-changing environment in all locations, MAP senior managers have been conducting scenario planning exercises, helping to ensure that we are prepared for any eventuality.

As conditions permit, MAP aims to support the recovery and rebuilding of Gaza's healthcare infrastructure. We hope to resume

multidisciplinary capacity-building visits and continue to support Palestinian-led healthcare through long-term partnerships and investments in people, facilities and systems. Each year, programming builds incrementally towards longer-term outcomes. While the volatile situation in Gaza requires flexible planning, our work remains guided by local needs and long-term health system strengthening goals. As access improves, we are ready to scale further, with a focus on both immediate relief and rebuilding for the future.

Fundraising strategy

Aligned to the organisational strategy, the overarching purpose of MAP's fundraising approach is to enable MAP supporters to play a long-term role in creating a healthier, more dignified future for Palestinian communities by offering meaningful and lasting opportunities to engage, support and amplify.

To ensure MAP can achieve our strategic ambition of growth and impact, we are committed raising more than £200 million over the strategic period. Accordingly, our fundraising strategic priorities over the coming three years are:

Sustainable growth: through a diverse portfolio, grow value and volume of long-term partners, supporters and donors in the UK and internationally.

Insights-driven: embed a culture of audience and data-driven decision making, developing products that will inspire and maintain support, including Islamic fundraising.

Supporter experience: create sector-beating supporter experiences that surprise and delight, demonstrating impact and sharing challenges to build trust.

To achieve this, our key opportunities include:

- Philanthropic giving in the UK and internationally.
- Retaining and growing regular givers.

- Creating a mid-value supporter programme.
- Raising quality funding from institutional donors.
- Ensuring an ethical approach to our fundraising.
- Invest in our donor database to make it easier for funders to donate and create journeys for our supporters.

Developing our support functions

As part of the process of sustaining our activities at higher levels of operations in future years, we undertook a thorough review of our finance, human resources, information technology, risk management, audit and compliance, and procurement functions to strengthen their capacity. This includes reviews of reporting lines, staffing structures and updates to key policies covering financial management, procurement, risk management and due diligence. This work will continue during 2025 including additional resources to strengthen our cyber security procedures.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 27 March 1995 and registered as a charity on 29 March 1995.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed by its Articles of Association, as amended from time to time (most recently in 2016) to take account of applicable changes in legislation and best practice.

Trustees

We have a policy of advertising openly for new trustees. Formal interviews are conducted, and the successful candidates are voted onto the Board at a Board Meeting. They are given an introduction to the work of the charity by the Chair and Chief Executive and are provided with the information necessary to fulfil their duties.

The Articles of Association allow for at least seven and not more than eighteen trustees to be appointed. It is our policy that trustees can serve up to three terms in office, each of three years' duration. At the end of each term, they must resign and may stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

The trustees who held office during the financial year and at the date of this report are set out in the Company Information.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

The Board of Trustees meets at least quarterly. There are three established sub-committees of the Board: the Advocacy, Campaigns, and Communications Panel, the Finance and Operations Committee, and the Audit, Risk and Governance Committee. They meet on a quarterly basis to cover all areas under their respective Terms of Reference which allows for effective governance and consideration of all areas of MAP's work. Committees make recommendations to the Board for approval as appropriate. Individual members of committees may be called upon between committee meetings to provide specific technical advice in relation to MAP's work.

MAP holds a Trustees' Indemnity insurance policy to cover legal defence and public relations costs.

Charity governance code and self-assessment

The Board has agreed that the ARGC shall obtain periodic reviews of MAP's governance arrangements compared with the principles and recommended practices set out in the Charity Governance Code for larger charities. Such reviews:

- shall be carried out every two years unless otherwise agreed by the Board;

- may be undertaken internally by one or more trustees or co-opted members of ARGC, or externally by a third party with appropriate expertise if agreed by the Board; and,
- shall be reported to the Board, with recommendations for strengthening any identified weaknesses.

During 2024 a review of the code was undertaken by the ARGC and a detailed work-in-progress report was discussed when the Board met in September. The review included a detailed self-assessment of trustee knowledge, skills and experience, the results of which informed our recruitment and appointment of five new trustees in March 2025.

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees, in accordance with a formal Delegation of Authority. There are currently 133 full-time equivalent staff members, compared to 78 in 2023, with most of the new staff focused on the scaling up of our projects in Gaza.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes. In October 2023 we rented an office in Cairo, Egypt to support local procurements for Gaza and the co-ordination of emergency medical teams through the Rafah crossing into Gaza. We have submitted an application for MAP to be formally registered with the Egyptian government.

The trustees would like to take this opportunity to thank all the staff and volunteers and reflect that, since 7th October 2023, everyone has been working with great commitment under increasingly difficult circumstances.

Remuneration policy

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of six salary grades. The trustees, advised by the Finance and Operations Committee considers annually whether a cost of living award is appropriate based on relevant cost of living indices for the countries of operation, and available budgetary resources.

Partner due diligence

We continue to strengthen our partner due diligence framework. We conduct regular due diligence reviews of all of our existing partners and require initial operational and financial assessments to be prepared for all new partners before we enter into any grants arrangements or memoranda of understanding. We also have due diligence procedures for our medical suppliers in Palestine and Lebanon and we monitor their performance as part of our procurement procedures.

During 2024, due to the levels of conflict in all our areas of operations, we were only able to conduct two partner audits instead of the six we had planned to do.

The charity's approach to fundraising

We generate funds from a wide range of supporters, who kindly and generously fund our work. This includes individual cash donations, regular gifts, funds raised by members of the public through charity and challenge events, philanthropy, corporate donations and sponsorship, legacies, trusts, foundations, institutional and charity partnerships, and Gift Aid.

We value our supporters very much and we keep them updated on how their donations and gifts are used. We communicate regularly with our supporters through our website, email, social media, newsletters, appeals, and other printed materials. We are available to support fundraisers via phone or email. Our supporters are given an option to control if and how often we contact them and we have processes in place to monitor this.

We do not buy any data lists and we never sell our supporters’ data. We have secure systems in place to prevent inappropriate access to data and protect individual privacy.

We do not use professional fundraisers or commercial participators.

Participation in fundraising regulation and compliance with fundraising codes and practice

We are registered with the Fundraising Regulator. We follow the Institute of Fundraising’s Codes of Fundraising Practice and comply with the principles embodied in the codes. Our fundraising activities are not outsourced to external professional fundraisers, and our in-house team is led by a Director of Fundraising.

MAP’s Finance and Operations Committee meets regularly throughout the year to review and monitor fundraising plans and activities. The committee reports to the Board of Trustees at quarterly meetings.

The number of complaints received

MAP’s complaints process is regularly reviewed and is managed within the Fundraising Team by the Head of Fundraising Operations. In 2024 the organisation received twenty six complaints relating to fundraising. This increase, compared with two complaints received in 2023, partially reflects the significant increase in the number of supporters and volume of donations we received in 2024. In 2025 we will conduct a review of all Supporter Care systems and processes, provide additional training and recruit a new role of Supporter Care Manager to lead this work.

How the charity protects vulnerable people

We keep a record of those people that have consented to be contacted by us by post, telephone, or email. We communicate with supporters on a regular basis, but only when they have given us consent, and we take care to communicate with them via their preferred channel. We periodically contract companies to help us produce fundraising appeals in print or online. We do not undertake telephone fundraising campaigns. We do occasionally receive requests from supporters to be removed from our mailing

list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance. We are signed up to the Fundraising Preference Service, through which we have received 33 requests from supporters over five years, (six in 2024 and one in 2023).

How we monitor our fundraising activities undertaken by third parties

We know that supporters fundraise on MAP’s behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within regulations and the Code of Practice. We supply supporters with a MAP “in support of” logo, to ensure the public know that they are not MAP staff, but volunteer supporters who are fundraising. We also provide supporters with fundraising packs which include advice on safe and legal fundraising practises.

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees’ Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance

with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);

- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company’s auditor is unaware; and,
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company’s auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the company and financial information included on the

company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In Memoriam – Ms Jean Bowyer Brown

MAP staff, trustees, and supporters were sad to learn that Dr Jean Bowyer passed away on 20 January 2025. Jean served as a MAP trustee from 2013 until 2022 and was chair of our Programmes Advisory Panel for several years. Her tireless dedication and commitment to our work was valued by us all and she will be greatly missed. Her passion for improving the health of Palestinian children as well as her knowledge of the context in the occupied Palestinian territory (oPt) and Lebanon made her an exemplary trustee. She provided exceptional guidance to MAP’s programmes teams in designing our neonatal and child health programmes in Lebanon and the oPt, and was highly respected by health professionals in the region. We send our condolences to Jean’s loved ones.

The Trustees’ Annual Report, which includes the Strategic Report, has been approved by the Trustees on the date below and signed on their behalf by:

Nick Maynard, Chair
23rd September 2025

INDEPENDENT AUDITOR’S REPORT

OPINION

We have audited the financial statements of Medical Aid for Palestinians (the ‘charitable company’) for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements including the principal accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees’ report, which is also the directors’ report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and,
- the Trustees’ report, which is also the directors’ report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees’ report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees’ remuneration specified by law are not made; or,
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of responsibilities of the Trustees, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

HOW THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES INCLUDING FRAUD

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company. These laws and regulations included the Charities Act 2011, the Companies Act 2006, employment legislation and safeguarding principles;
- we considered the impact of the international nature of the charitable company’s operations on its compliance with laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and,
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company’s financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and,
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and,
- used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of management and those charged with governance;
- enquiring of management in the UK and other countries as to actual and potential litigation and claims; and,
- reviewing any available correspondence with HMRC and the charitable company’s legal advisors.

There are inherent limitations in our audit procedures

described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council’s website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

USE OF OUR REPORT

This report is made solely to the charitable company’s member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s member those matters we are required to state to it in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s member as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott Audit LLP

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP,
Statutory Auditor
130 Wood Street,
London, EC2V 6DL

STATEMENT OF FINANCIAL ACTIVITIES

Company no. 03038352

For the year ended 31 December 2024

(including income and expenditure account)

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-24 £k	Total Year Ended Dec-23 £k
Income from:					
Donations and legacies	3	34,593	9,183	43,776	30,342
Charitable activities	4	-	9,878	9,878	3,796
Other trading activities	5	1,898	214	2,112	518
Investment activities		786	-	786	49
Total income		<u>37,277</u>	<u>19,275</u>	<u>56,552</u>	<u>34,705</u>
Expenditure on:					
Raising funds	6	10,700	-	10,700	2,246
Charitable activities	7	20	24,484	24,504	11,926
Total expenditure		<u>10,720</u>	<u>24,484</u>	<u>35,204</u>	<u>14,172</u>
Net income/(expenditure) and movement in funds	8	26,557	(5,209)	21,348	20,533
Reconciliation of funds:					
Total funds brought forward		18,091	6,644	24,735	4,202
Total funds carried forward		<u>44,648</u>	<u>1,435</u>	<u>46,083</u>	<u>24,735</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

BALANCE SHEET

Company no. 03038352

As at 31 December 2024

	Note	£k	Dec-24 £k	£k	Dec-23 £k
Fixed assets:					
Tangible assets	12		<u>134</u>		<u>157</u>
Current assets:					
Debtors	13	9,365		3,946	
Cash at bank and in hand		<u>45,153</u>		<u>23,548</u>	
		54,518		27,494	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>(8,569)</u>		<u>(2,916)</u>	
Net current assets			45,949		24,578
Total net assets	15		<u>46,083</u>		<u>24,735</u>
The funds of the charity:					
Restricted income funds	16		1,435		6,644
Unrestricted general funds			44,648		18,091
Total charity funds			<u>46,083</u>		<u>24,735</u>

Nick Maynard
Chair

Hilary Wild
Treasurer

23 September 2025

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	Note	£k	Total Year Ended Dec-24 £k	£k	Total Year Ended Dec-23 £k
Net cash provided by operating activities	17		21,648		19,199
Cash flows from investing activities:					
Purchase of fixed assets			(9)		(59)
Net cash used in investing activities			(9)		(59)
Change in cash and cash equivalents in the year			21,639		19,140
Cash and cash equivalents at the beginning of the year			23,548		4,574
Change in cash and cash equivalents due to exchange rate movements			(34)		(166)
Cash and cash equivalents at the end of the year	18		45,153		23,548

MAP does not have any borrowings or finance lease obligations. Net debt consists therefore exclusively of the cash at bank and in hand.

Company no. 03038352

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

a) Statutory information
Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 50 Featherstone Street, London, EC1Y 8RT.

b) Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are presented in sterling and are rounded to the nearest thousand pound.

c) Public benefit entity
The charitable company meets the definition of a public benefit entity under FRS 102.

d) Critical accounting estimates and areas of judgement
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the receipt of NHS staff time, which is a donated service. The calculation of the estimated financial cost of this aid is based on the time spent by the professionals donating their time and what the salary cost of those professionals would have been if they were employed by the charity.

The charity also estimates the costs associated with overseas staff members' end of service which is based on a percentage of their existing wage.

e) Going concern
The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern over the next twelve months from the date of the signing of this report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

f) Income
Income, including income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

Donated professional services and donated facilities are valued on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Donated goods are recognised at a value equivalent to their market value. A corresponding amount is then recognised in expenditure at the date the goods are received by our hospital partners in the countries in which we operate.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received/generated for the charitable purposes.

h) Expenditure

Expenditure is recognised once there is a legal or constructive

obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and those costs of an indirect nature necessary to support them.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its programmes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

i) Allocation of organisational support costs

Expenditure on organisational support costs are allocated to the particular activity where the cost relates directly to that activity. The cost of the central support of each activity, comprising the UK salary and overhead costs, are apportioned to the charitable and fundraising activities in proportion to the direct expenditures incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets. Assets are reviewed

for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|-----------------------|----------|
| • Freehold buildings | 50 years |
| • Fixtures & fittings | 5 years |
| • IT equipment | 3 years |
| • Motor vehicles | 3 years |

l) Debtors

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

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term deposits with a maturity of under three months from inception. Any accounts with a maturity of more than three months but less than twelve months is treated as a short-term deposit.

n) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

o) Pensions

In the UK MAP makes payments to the personal pension plans of

certain employees in compliance with the regulations for pensions auto-enrolment. In Lebanon and the occupied Palestinian territory, MAP makes financial provisions for staff which are payable at the end of their service. Such amounts are accrued when earned, based on salary and length of service (see note 9). The pension and end of service costs are charged to the Statement of Financial Activities (SoFA) for the period to which they relate. Pension costs are allocated between activities and between restricted and unrestricted funds on the same basis as all other support costs (also see note h).

p) Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the end of the month in which the transaction occurred. Both realised and unrealised gains or losses resulting from conversion of foreign currencies have been dealt with in the SoFA.

q) Financial Instruments policy

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured as set out in note 1.(l) left. Prepayments are not financial instruments.
- Cash at bank – classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured as set out in note 1.(n) left. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2. DETAILED COMPARATIVES FOR THE DECEMBER 2023 STATEMENT OF FINANCIAL ACTIVITIES

	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k
Income from:			
Donations and legacies	19,552	10,790	30,342
Charitable activities	-	3,796	3,796
Other trading activities	269	249	518
Investment activities	49	-	49
Total income	19,870	14,835	34,705
Expenditure on:			
Raising funds	2,246	-	2,246
Charitable activities	3,441	8,485	11,926
Total expenditure	5,687	8,485	14,172
Net income and movement in funds	14,183	6,350	20,533
Total funds brought forward	3,908	294	4,202
Total funds carried forward	18,091	6,644	24,735

3. INCOME FROM DONATIONS AND LEGACIES

	Year Ended Dec-24 Unrestricted £k	Year Ended Dec-24 Restricted £k	Year Ended Dec-24 Total £k	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k
Gifts	33,323	7,803	41,126	18,909	10,241	29,150
Donated goods and services (see below)	-	1,380	1,380	-	549	549
Legacies	1,270	-	1,270	643	-	643
	34,593	9,183	43,776	19,552	10,790	30,342

In addition to the amount included above under legacy income, we currently have six legacy notifications from estates in the early stages of administration where we are unable to quantify our entitlement.

As discussed in the Trustees’ report, the Trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP’s medical missions.

Donated goods and services	Year Ended Dec-24 Total days	Year Ended Dec-24 Total £k	Year Ended Dec-23 Total days	Year Ended Dec-23 Total £k
NHS specialists: donation of time during annual leave	1,819	537	511	144
Donations in kind		-		403
Donations of medical equipment		843		2
		1,380		549

4. INCOME FROM CHARITABLE ACTIVITIES

The following restricted grants were received:

	Year Ended Dec-24 Total £K	Year Ended Dec-23 Total £k
Avaaz: Emergency response in Gaza	-	177
AVSI Foundation: Emergency response in Gaza	15	-
Beyond Conflict: Emergency response in Gaza	10	-
Choose Love: Emergency response in Gaza	459	130
Humanity First: Emergency response in Gaza	12	9
International Rescue Committee: Emergency response in Gaza	40	-
Anonymous: Emergency response in Gaza	2	33
Anonymous: Emergency response in Gaza	79	-
Keep a Child Alive: Emergency response in Gaza	-	16
MSF: Emergency response in Gaza	107	-
Muntada Aid: Emergency response in Gaza	18	5
NORWAC: Emergency response in Gaza	-	247
One Ummah Charity: Emergency response in Gaza	72	-
Penny Appeal UK: Gaza MoH recovery – zero stock	-	2
Penny Appeal USA: Emergency response in Gaza	96	30

4 INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

Read Foundation: Emergency response in Gaza	146	-
Salam Charity: Emergency response in Gaza	-	15
Save The Children: Emergency response in Gaza	49	-
ShelterBox: Emergency response in Gaza	697	-
Stichting Vluchteling: Emergency response in Gaza	20	195
TroCaire: Emergency response in Gaza	815	-
UN OCHA: Emergency response in West Bank	412	585
UN OCHA: Preposition trauma and emergency supplies	360	451
UN OCHA: WASH and IPC Hospitals North Gaza	303	-
UN OCHA: Provison of SRH services in Gaza	781	-
UN OCHA: Emergency response in Gaza	921	592
UNFPA: Emergency response in Gaza	155	160
WHO: DB Solidarity Polyclinic Medical Point	390	-
WHO: Polio Project (North and South)	581	-
WHO: Nasser hospital rehabilitation in Gaza	1,559	-
Sub-total for Emergencies & Complex Hospital Care	8,099	2,647
UNICEF: MHPSS projects in Lebanon	854	859
Sub-total for Mental Health and Psychosocial Support	854	859
Jersey Overseas Aid: Sexual reproductive health & rights for women/girls with autism/learning difficulties in Gaza	125	66
RCPCH: Childhood disability among Palestinian refugees in Lebanon	11	10
Sub-total for Disability	136	76
Arab Fund: Community midwives in Lebanon refugee camps	-	30
Jersey Overseas Aid: Reproductive health and GBV in Gaza	-	37
Anonymous: Improving neonatal care in West Bank	93	142
Penny Appeal: Malnourished children Gaza	-	5
UN OCHA: Supporting pregnant women in Gaza	311	-
UN OCHA: Supporting refugee women in Lebanon	385	-
Sub-total for Women’s and Children’s Health	789	214
Total income from charitable activities	9,878	3,796

The trustees would like to express their gratitude to these funders for their generous grants.

5. INCOME FROM OTHER TRADING ACTIVITIES

	Year Ended Dec-24 Unrestricted £k	Year Ended Dec-24 Restricted £k	Year Ended Dec-24 Total £k	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k
Events	1,898	214	2,112	269	249	518

6. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Year Ended Dec-24 Unrestricted £k	Year Ended Dec-24 Restricted £k	Year Ended Dec-24 Total £k	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k
Salary costs	803	-	803	659	-	659
Digital fundraising costs	6,394	-	6,394	149	-	149
Appeals costs	321	-	321	237	-	237
Donor Recruitment costs	577	-	577	-	-	-
Database costs	988	-	988	155	-	155
Other costs	996	-	996	907	-	907
Organisational support costs (see below)	621	-	621	139	-	139
	10,700	-	10,700	2,246	-	2,246

7A. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CURRENT YEAR)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-24 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	1,804	-	439	-	2,243
Disability	242	100	62	-	404
Mental Health and Psychosocial Support	-	820	9	-	829
Women's and Children's Health	171	22	-	-	193
Direct programme costs					
Emergencies & Complex Hospital Care	12,921	478	1,051	-	14,450
Disability	232	-	3	-	235
Mental Health and Psychosocial Support	222	71	70	-	363
Women's and Children's Health	-	309	141	-	450
Advocacy and Campaigns	-	-	-	474	474
Programme implementation and monitoring costs					
Salaries	1,598	225	482	327	2,632
Other operating costs	688	103	120	5	916
	17,878	2,128	2,377	806	23,189
Organisational support costs (see below)	1,044	119	121	31	1,315
	18,922	2,247	2,498	837	24,504

7B. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (PRIOR YEAR)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-23 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	124	-	138	-	262
Disability	263	99	31	-	393
Mental Health and Psychosocial Support	44	781	83	-	908
Women's and Children's Health	210	36	138	-	384
Advocacy and Campaigns	-	-	-	-	-
Direct programme costs					
Emergencies & Complex Hospital Care	5,218	54	627	-	5,899
Disability	71	6	10	-	87
Mental Health and Psychosocial Support	2	243	46	-	291
Women's and Children's Health	150	422	91	-	663
Advocacy and Campaigns	-	-	-	115	115
Programme implementation and monitoring costs					
Salaries	824	342	335	171	1,672
Other operating costs	177	106	101	2	386
	7,083	2,089	1,600	288	11,060
Organisational support costs (see below)	585	158	112	11	866
	7,668	2,247	1,712	299	11,926

We have taken the exemption from disclosure of the names of the organisations we pay grants to as this disclosure could result in serious prejudice to the recipient organisations.

7. EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

Emergencies & Complex Hospital Care

To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.

Disability

To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.

Mental Health and Psychosocial Support

To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.

Women's and Children's Health

To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.

Advocacy and Campaigns

To improve health outcomes by addressing the barriers to Palestinians' right to health.

	Total Year Ended Dec-24 £k	Total Year Ended Dec-23 £k
Organisational support costs		
Staff costs	695	333
Staff recruitment, training and welfare	397	92
Vehicle and travel costs	14	10
Premises and utility costs	240	86
Depreciation	24	14
Bank and finance charges	1	1
Non capitalised IT costs	305	90
Governance costs	226	213
Organisational support costs excluding foreign exchange losses	1,902	839
Foreign exchange losses	34	166
	1,936	1,005

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology (I.T.), human resources, London office facilities, legal and governance matters. These costs are allocated to the cost of raising funds and the cost of our charitable activities in proportion to the expenditures incurred in those areas.

	Total Year Ended Dec-24 £k	Total Year Ended Dec-23 £k
Allocation of organisational support costs		
Programme costs:		
Gaza	1,044	585
Lebanon	119	158
West Bank	121	112
Advocacy and campaigns	31	11
	1,315	866
Cost of raising funds	621	139
	1,936	1,005

8. NET INCOME FOR THE YEAR

	Total Year Ended Dec-24 £k	Total Year Ended Dec-23 £k
This is stated after charging:		
Depreciation	32	22
Operating lease rentals:		
Property	349	50
Other	25	13
Auditors' remuneration (excluding VAT):		
Audit fees	40	32
Audits of overseas offices	21	30
Audits of overseas partner organisations	5	11
Foreign exchange losses	34	166

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	Total Year Ended Dec-24 £k	Total Year Ended Dec-23 £k
Staff costs were as follows:		
Salaries and wages	3,624	2,515
Social security costs	211	152
Employer’s pension and end of service benefit costs (see note below)	266	388
	4,101	3,055

All staff costs including those charged to projects are shown above. Additional end of services provisions have been made for the team of midwives in Lebanon following the collapse of the Lebanese currency and the inability of their social security system to fulfil end of service obligations to those staff.

	Total Year Ended Dec-24 numbers	Total Year Ended Dec-23 numbers
The number of employees whose emoluments fell within the following bands were:		
£k		
80-90	2	1
70-80	3	3
60-70	2	2

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provisions are made for staff which are payable at the end of their service. Such amounts are accrued when earned, based on current monthly salaries and length of service. During the year the movement on this provision was as follows:

	£k
Opening balance at 1 January 2024	808
Net charge for the year	236
Closing balance at 31 December 2024 (also see note 14)	1,044

Total employee benefits including remuneration and pension contributions of the key management personnel (see page 35) for the year to December 2024 were £771k (Dec-23: £588k). In addition, employer national insurance contributions of £63k were paid directly to HMRC in relation to those staff (Dec-23: £42k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-23: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-23: £nil).

Trustees’ expenses representing the payment or reimbursement of travel and subsistence costs totalled £1,241 to two trustees (Dec-23: £4,439 to seven trustees).

Aggregate donations from related parties were £850 (Dec 23: £3,538)

With the exception of the above, there are no other transactions with related parties in the current or prior year.

10. STAFF NUMBERS

The number of employees in terms of average head count (AHC) and full-time equivalents (FTE) employed during the year was as follows:

	2024 AHC	2024 FTE	2023 AHC	2023 FTE
Project and support staff	142	100	58	57
Marketing and fundraising	19	13	14	13
Management and administration	22	13	5	5
Advocacy and campaigns	9	7	3	3
	192	133	80	78

11. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. TANGIBLE FIXED ASSETS

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation:					
At the start of the year	201	14	164	56	435
Additions in year	-	-	9	-	9
At the end of the year	201	14	173	56	444
Depreciation:					
At the start of the year	102	14	112	50	278
Charge for the year	3	-	23	6	32
At the end of the year	105	14	135	56	310
Net book value:					
At the end of the year	96	-	38	-	134
At the start of the year	99	-	52	6	157

Freehold property is shown at cost of acquisition on 25 March 1992.

Land with a value of £40k (Dec-23: £40k) is included within freehold property and not depreciated.

During the year two mobile clinics with a total cost of £120k were purchased and are currently operating in West Bank. These have not been capitalised as we cannot predict their ecomomic life.

All of the above assets are used for charitable purposes.

13 DEBTORS

	Dec-24 £k	Dec-23 £k
Tax recoverable on gift aid	5,549	2,236
Accrued legacy income	1,070	636
Accrued grant income	2,017	402
Accrued donation income	661	415
Prepayments and other debtors	68	257
	9,365	3,946

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Dec-24 £k	Dec-23 £k
Trade creditors	1,003	215
Taxation and social security	791	57
Accruals	4,448	1,801
End of service accruals for overseas staff (also see note 9)	1,044	808
Holiday pay accrual	25	25
Other creditors	1,258	10
	8,569	2,916

15A. CURRENT YEAR ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	134	-	134
Net current assets	44,514	1,435	45,949
Net assets at the end of the year	44,648	1,435	46,083

15B. PRIOR YEAR ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	157	-	157
Net current assets	17,934	6,644	24,578
Net assets at the end of the year	18,091	6,644	24,735

16A. MOVEMENTS IN FUNDS

		At the start of the year £k	Income & gains £k	Expenditure & losses £k	At the end of the year £k
Fund balances at 31 December 2024 are represented by:					
Gaza	Disability	-	197	(197)	-
Gaza	Emergencies & Complex Hospital Care	6,530	15,892	(21,281)	1,141
Gaza	Mental Health and Psychosocial Support	-	166	(166)	-
Lebanon	Emergencies & Complex Hospital Care	-	656	(396)	260
Lebanon	Mental Health and Psychosocial Support	-	1,017	(1,017)	-
Lebanon	Women's and Children's Health	80	126	(206)	-
West Bank	Emergencies & Complex Hospital Care	-	1,080	(1,080)	-
West Bank	Mental Health and Psychosocial Support	-	33	(33)	-
West Bank	Women's and Children's Health	-	108	(108)	-
Advocacy Across all areas		34	-	-	34
Restricted funds		6,644	19,275	(24,484)	1,435
Unrestricted funds:					
General funds		18,091	37,277	(10,720)	44,648
Total unrestricted funds		18,091	37,277	(10,720)	44,648
Total funds		24,735	56,552	(35,204)	46,083

16B. PRIOR YEAR MOVEMENT IN FUNDS

		At the start of the year £k	Income & gains £k	Expenditure & losses £k	At the end of the year £k
Fund balances at 31 December 2023 are represented by:					
Gaza	Disability	-	141	(141)	-
Gaza	Emergencies & Complex Hospital Care	250	12,174	(5,894)	6,530
Gaza	Mental Health and Psychosocial Support	-	19	(19)	-
Gaza	Women's and Children's Health	10	281	(291)	-
Lebanon	Disability	-	18	(18)	-
Lebanon	Emergencies & Complex Hospital Care	-	48	(48)	-
Lebanon	Mental Health and Psychosocial Support	-	1,065	(1,065)	-
Lebanon	Women's and Children's Health	-	169	(89)	80
West Bank	Disability	-	17	(17)	-
West Bank	Emergencies & Complex Hospital Care	-	705	(705)	-
West Bank	Mental Health and Psychosocial Support	-	28	(28)	-
West Bank	Women's and Children's Health	-	169	(169)	-
Advocacy Across all areas		34	1	(1)	34
Restricted funds		294	14,835	(8,485)	6,644
Unrestricted funds:					
General funds		3,908	19,870	(5,687)	18,091
Total unrestricted funds		3,908	19,870	(5,687)	18,091
Total funds		4,202	34,705	(14,172)	24,735

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES

	Dec-24 £k	Dec-23 £k
Net Income for the reporting period (as per the statement of financial activities)		
Depreciation charges	32	22
Increase in debtors	(5,419)	(2,391)
Increase in creditors	5,653	869
Foreign exchange losses	34	166
Net cash provided by operating activities	21,648	19,199

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	1 Jan 2024 £k	Cash flows £k	31 Dec 2024 £k
Cash at bank and in hand	23,548	21,605	45,153
Total cash and cash equivalents	23,548	21,605	45,153

19. OPERATING LEASE COMMITMENTS

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property Dec-24 £k	Property Dec-23 £k	Equipment Dec-24 £k	Equipment Dec-23 £k
Less than one year	438	50	22	8
One to five years	524	-	3	5
	962	50	25	13

20. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

MAP

**MEDICAL AID FOR
PALESTINIANS**



Registered with
**FUNDRAISING
REGULATOR**

Registered Charity No: 1045315

Medical Aid for Palestinians
50 Featherstone Street
London
England
EC1Y 8RT

+44 (0)20 7226 4114
info@map.org.uk
www.map.org.uk

Accounts

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MEDICAL AID FOR **PALESTINIANS**

“
**THERE IS NO
SAFE PLACE
LEFT IN GAZA.
YET AMID THIS
DARKNESS,
WE ARE
SAVING LIVES**”

FIKR SHALLTOOT, MAP'S GAZA DIRECTOR

**Trustees' Annual Report
and Accounts 2023**

Company No. 03038352 and Registered Charity No. 1045315

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MAP's tireless work has continued protecting the Palestinian communities we were founded to support.

A massive surge in Israeli military and settler violence and the war on Gaza meant 2023 was a devastating year for Palestinians.

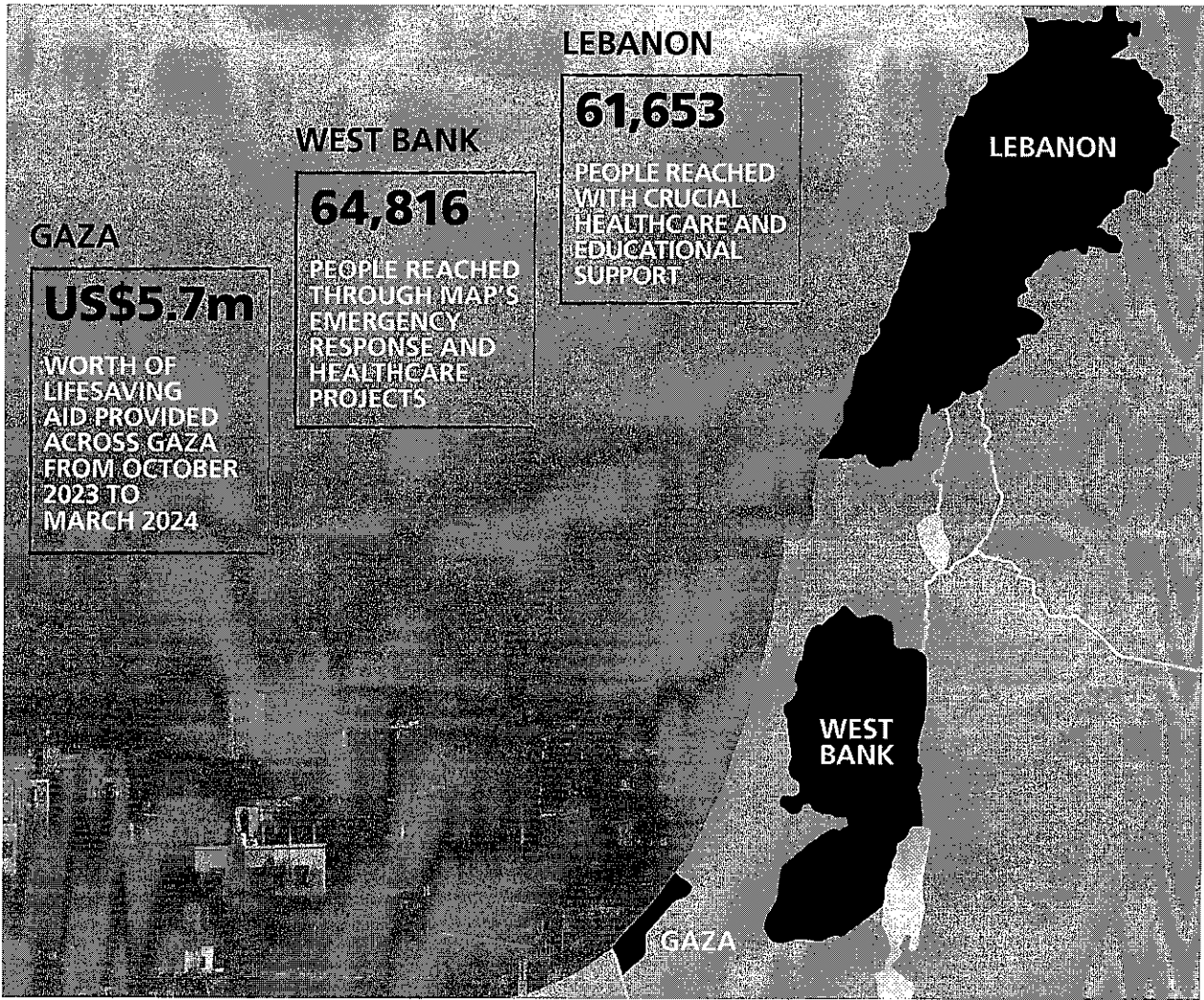
As soon as the Israeli military began bombarding Gaza, MAP began our urgent humanitarian response. And together, with your support, we'll remain in Gaza as long as we are needed.

Throughout 2023 and into 2024, we worked tirelessly to provide lifesaving medical care and supplies in Gaza, while across Lebanon and the occupied West Bank, we continued responding to critical healthcare needs and preparing for future emergencies.

Bolstered by your support, we will continue our vital work upholding Palestinians' rights to safety, health and dignity throughout this emergency and beyond.

The data contained in this report reflects our vital work during 2023 and Q1 2024.

WHERE WE WORK



A MESSAGE FROM SARAH ELDON



SARAH ELDON
CHAIR OF TRUSTEES

“ISRAEL'S DESTRUCTION OF GAZA HAS BEEN BEYOND ANYTHING WE COULD HAVE FEARED, BUT THE SOLIDARITY SHOWN BY ORDINARY PEOPLE AROUND THE WORLD IS GREATER THAN WE COULD HAVE HOPED.”

Dear Supporters,

The past 12 months have brought a depth of pain and sadness that is difficult to express in words. Not just for those of us from Gaza, but all Palestinians around the world and, I know, you who have for so long cared deeply for our rights and dignity.

The harrowing stories that reach the international news and social media are a fraction of the suffering people across Gaza are experiencing. Israel's indiscriminate military bombardment has killed or injured more than 111,000 people; 1.7 million people have been driven from their homes; and there are currently no fully functioning hospitals.

Israel's destruction of Gaza has been beyond anything we could have feared, but the solidarity shown by ordinary people around the world is greater than we could have hoped. The past year has called on all of MAP's staff, partners, volunteer medics, and supporters to respond to one of the darkest moments ever faced by the Palestinian people. Together we are delivering the largest humanitarian response in MAP's 40-year history.

In the face of a situation that the International Court of Justice has assessed may plausibly amount to genocide, our colleagues in Gaza are continuing to bring relief to the people around them. Part of what makes MAP different is that we are deeply rooted in the communities we serve, and our programmes are locally led. We were uniquely positioned to respond rapidly and at significant scale when Israel's military onslaught began. Despite facing unimaginable horror, extreme danger and massive personal loss, our team was the first to respond to the emergency, and MAP is one of the last functioning aid agencies on the ground right now, including in the north.

As the situation on the ground has deteriorated our resolve has only grown stronger. So far, we have provided more than US\$11 million worth of aid and assistance, reaching tens of thousands of

Palestinians, with many more trucks at the Rafah crossing ready to deliver more support.

Our emergency medical teams have worked tirelessly to provide critical care in overwhelmed hospitals and support Palestinian healthcare workers – despite even being targeted themselves.

Beyond Gaza, our impact is being felt by Palestinians facing escalating Israeli military and settler violence in the occupied West Bank, including East Jerusalem, and facing instability in Lebanon. From mobile health clinics in remote communities to midwifery support in Palestinian refugee camps, we continue to provide essential healthcare services while advocating for the rights of Palestinians.

As we mark our 40th anniversary, I thank all our partners, and supporters who have stood by us for four decades. Sadly, MAP still has much to do as we stand with Palestinians in their struggle for their rights to health and dignity. But it is your unwavering support that fuels our efforts and inspires us to continue the fight for a better future for Palestinians.

This report offers a first look at the next phase of our response, as we continue to scale up both MAP and our humanitarian response. As we embark on this journey, I ask that you support MAP to the greatest possible extent and help make our six steps to rebuilding Gaza a reality.

Yours,

Sarah Eldon
Chair of Trustees

“SO FAR, WE HAVE PROVIDED MORE THAN US\$11 MILLION WORTH OF AID AND ASSISTANCE, REACHING TENS OF THOUSANDS OF PALESTINIANS...”

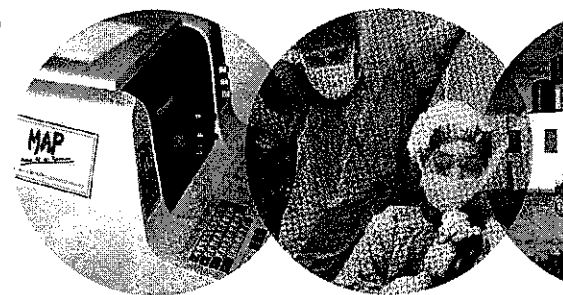


A young boy stands amid the destruction caused by Israel's indiscriminate bombardment of Gaza. Photo: Mohammed Zaanoun

MAP: 40 YEARS OF DELIVERING LIFESAVING AID

As we reflect on 2023, we must also mark the significance of 2024 – MAP's 40th anniversary. In the four decades since our founding, much has changed. But now, as it was in 1984, our purpose remains the same – to stand in committed solidarity with the Palestinian people and work towards a future where all Palestinians can access their rights to health and dignity.

Explore how MAP came to be, and our journey to today.



Medical Aid for Palestinians is launched, originally named Palestinian Medical Aid. One year later, our first team of volunteers arrives in the besieged Lebanese camp of Burj el Barajneh.

MAP begins its programme in Gaza, which is still active today.

MAP launches several training programmes, including training for paediatric nurses in Gaza. We are part of the immediate response to the 1996 Jerusalem tunnel incident when 60 Palestinians were killed and thousands wounded.

MAP now has 46 partners in Lebanon and the occupied Palestinian territory. We spend £1m on programmes that help protect homes, prevent child abuse and support mothers with healthcare awareness. We launch our Maternal and Child Health programme in Lebanon.

1984

1985
1993

1988

1994

1995
1996

2000
2005

2006
2008

2008
2009

Operations expand to Lebanon and Jordan. We dispatch more than 150 volunteers and set up health clinics in the occupied West Bank. Our income exceeds £1m for the first time.

MAP provides support in the aftermath of the massacre of Palestinians at the Ibrahimi Mosque in Hebron. The first students arrive at Gaza's new nursing college, which MAP helps set up.

MAP launches a two-year programme to provide healthcare to women in Hebron, and provides emergency support in the aftermath of the 2004 Israeli military incursion in Rafah. MAP distributes emergency funds to 145,000 people in Rafah to buy fuel following an Israeli army incursion.

MAP is a lead responder during Israel's military offensive on Gaza in 2008-2009, providing surgical equipment, coordinating aid deliveries, mobilising blood banks, and delivering more than 12,000 hygiene kits, nutrition kits and nappies. Donations from our supporters exceed £2.5m.



In Lebanon, MAP supports more than 3,000 mothers and babies with home visits from midwives and volunteers. In the south of the West Bank, we carry out 62,000+ consultations, including paediatric, women's health and emergencies.

We immediately respond to Israel's 2014 military offensive on Gaza by releasing 3,000+ units of drugs, delivering more than US\$450,000 of medicines during the 51-day assault. MAP commences developing Gaza's first dedicated limb reconstruction unit in Shifa Hospital.

70 years since the Nakba, the Great March of Return protests take place in Gaza and MAP launches an emergency appeal in response to save the limbs and lives of those affected by Israel's violent response.

MAP responds to the largest humanitarian crisis in Gaza since our creation, with an unprecedented outpouring of support from donors.

2011

2012
2013

2014
2015

2017

2018
2020

2020
2021

2023

2024

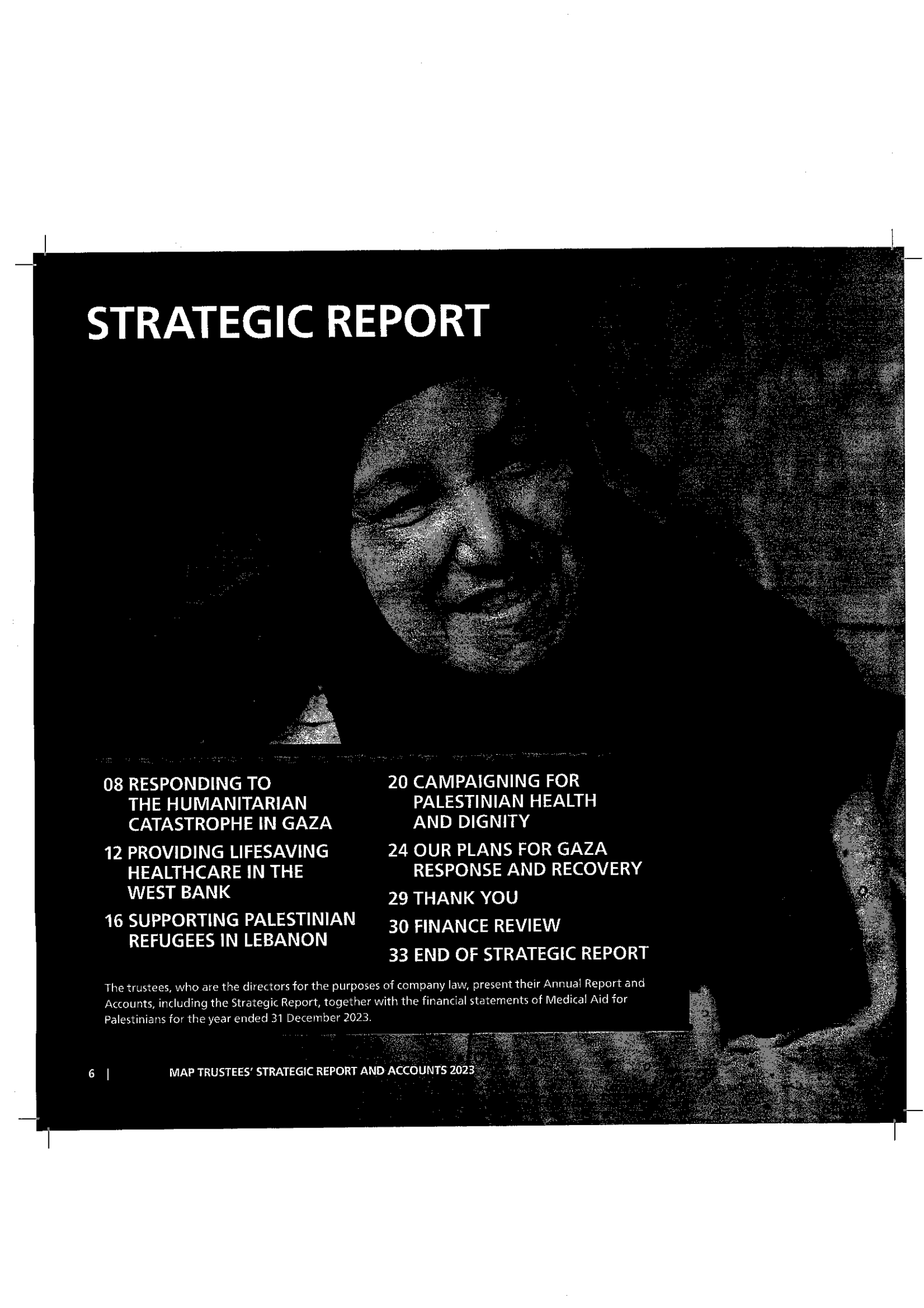
MAP joins 50 international charities and UN agencies in calling for Israel to lift the blockade of Gaza. We run our first obstetrics training sessions in Gaza and provide perinatal care and family planning information to 6,000+.

After 50 years of Israel's occupation, MAP launches the Health and Dignity for Palestinians Campaign, calling on the UK government to demand an end to the occupation.

MAP responds to COVID-19, highlighting the work of Palestinian healthcare workers during the pandemic while under occupation with our #isolatedbuttogether campaign. Gaza suffers its deadliest attack since 2014, and we launch an emergency appeal response.

MAP's 40th anniversary. With Gaza facing an unfathomable crisis and rapidly escalating emergencies in the West Bank and Lebanon, it is an urgent turning point for our organisation.

STRATEGIC REPORT



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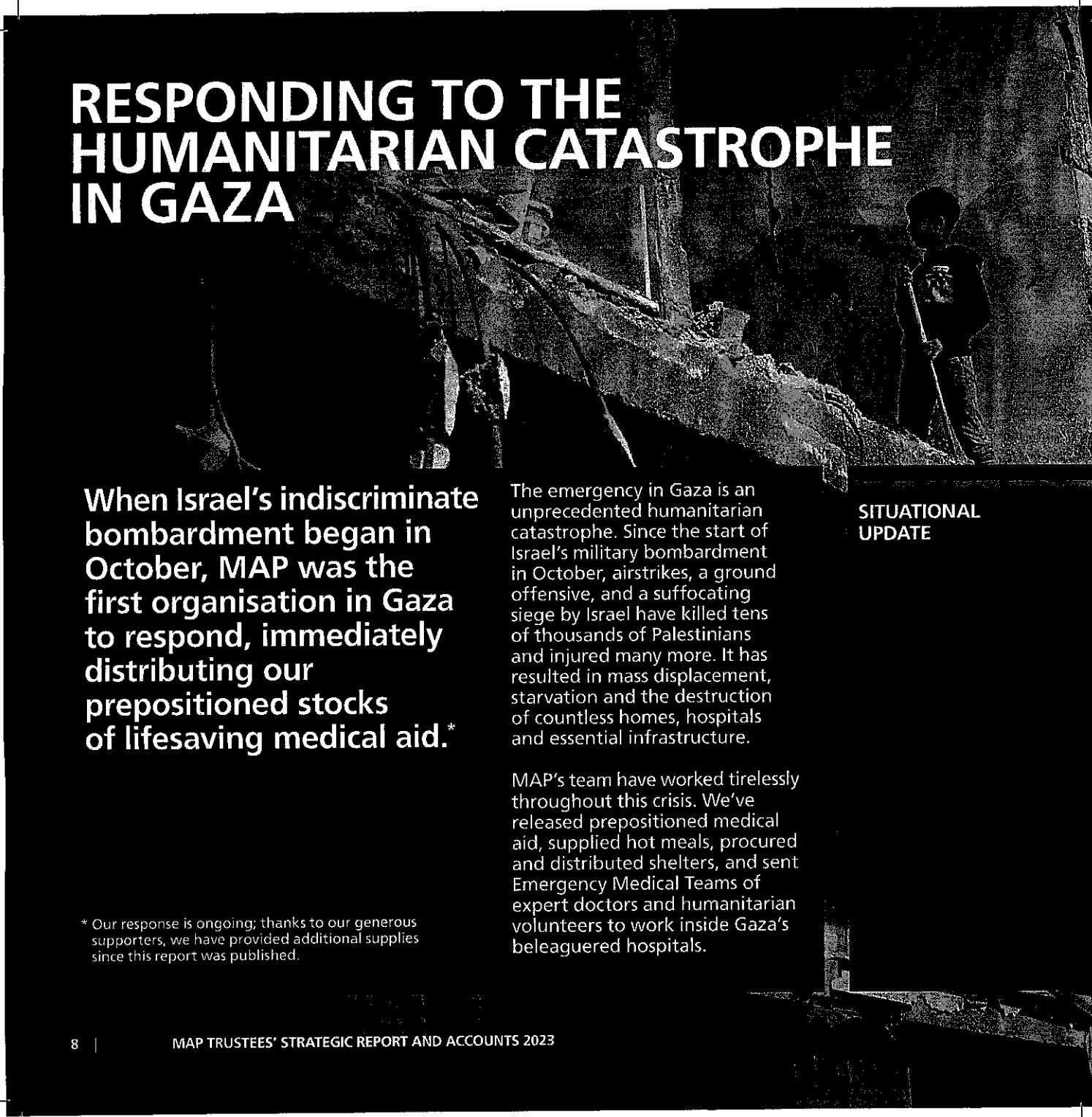
29 THANK YOU

30 FINANCE REVIEW

33 END OF STRATEGIC REPORT

The trustees, who are the directors for the purposes of company law, present their Annual Report and Accounts, including the Strategic Report, together with the financial statements of Medical Aid for Palestinians for the year ended 31 December 2023.





RESPONDING TO THE HUMANITARIAN CATASTROPHE IN GAZA

When Israel's indiscriminate bombardment began in October, MAP was the first organisation in Gaza to respond, immediately distributing our prepositioned stocks of lifesaving medical aid.*

* Our response is ongoing; thanks to our generous supporters, we have provided additional supplies since this report was published.

The emergency in Gaza is an unprecedented humanitarian catastrophe. Since the start of Israel's military bombardment in October, airstrikes, a ground offensive, and a suffocating siege by Israel have killed tens of thousands of Palestinians and injured many more. It has resulted in mass displacement, starvation and the destruction of countless homes, hospitals and essential infrastructure.

MAP's team have worked tirelessly throughout this crisis. We've released prepositioned medical aid, supplied hot meals, procured and distributed shelters, and sent Emergency Medical Teams of expert doctors and humanitarian volunteers to work inside Gaza's beleaguered hospitals.

**SITUATIONAL
UPDATE**



When the first bombs fell on Gaza, our team there was ready to respond.

We were able to immediately release US\$570,000 of lifesaving aid, helping hospitals and first responders cope with the unprecedented influx of casualties, from medications and drugs to disposables and lab reagents. After stocks were depleted, we then sourced a further US\$2.7m worth of additional supplies locally.

Our team has also supplied at least 30,000 internally displaced Palestinians in the north of Gaza with basic necessities like mattresses, blankets and hygiene kits, which are particularly needed to help curtail the rapid spread of communicable diseases.

Hunger is a deadly threat. In December, we ran an eight-week programme with local partners to provide hot meals to more than 54,300 people. In December 2023, the entire population of Gaza – 2.3m people – was classified by the Integrated Food Security Phase Classification (IPC) as facing crisis levels of acute food insecurity

or worse. We plan to expand our programme to deliver high-calorie and therapeutic foods and supplements.

Despite extremely challenging circumstances, MAP remains one of the only international organisations still operating in northern Gaza.

THE LARGEST EMERGENCY RESPONSE IN MAP'S 40- YEAR HISTORY

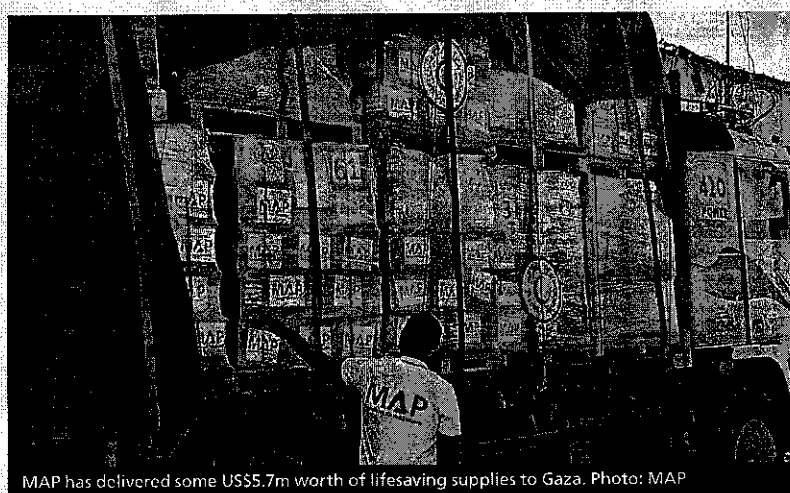
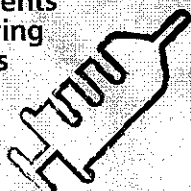


**WE ARE MOBILISING THE
LARGEST EMERGENCY
RELIEF EFFORT IN MAP'S
40-YEAR HISTORY.**

FIKR SHALLTOOT,
MAP'S GAZA DIRECTOR

1.9m

**syringes delivered,
used to treat
injured patients
with lifesaving
medications**



MAP has delivered some US\$5.7m worth of lifesaving supplies to Gaza. Photo: MAP

As Gaza's stocks of vital supplies grew scarce following Israel's military offensive and siege, we established operations in Egypt to allow us to deliver newly procured humanitarian aid through the Rafah crossing.

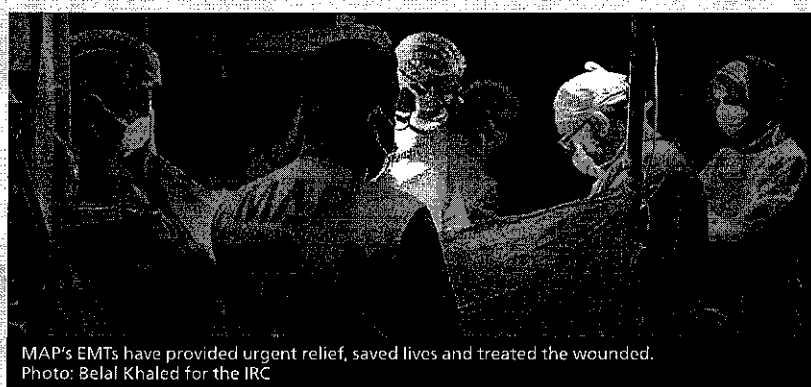
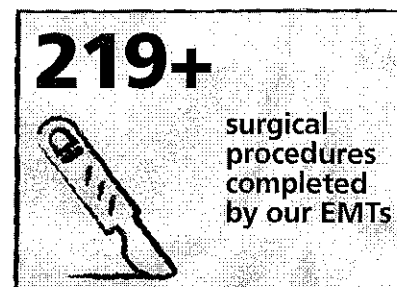
MAP was among the first international NGOs to deliver aid into Gaza. In addition to what we have delivered locally, we have successfully delivered at least 27 trucks of aid carrying US\$3.2m of urgently needed supplies through the Rafah crossing.

These deliveries have included critical emergency medications like pain relief drugs and antibiotics, as well as disposables,

surgical items and other equipment needed in operating theatres. After crossing, this aid was dispatched to hospitals all over Gaza where local medical staff have used it to save lives and treat casualties.

Despite Israel's closure of crossing points and arbitrary restrictions, MAP will continue working to procure and deliver these essential items into Gaza via whatever viable and safe routes we can find.

THE VOLUNTEER DOCTORS SAVING LIVES IN GAZA



MAP's EMTs have provided urgent relief, saved lives and treated the wounded.
Photo: Belal Khaled for the IRC

“ I BELIEVE WITH ABSOLUTE CLARITY THAT MAP IS GOING TO BE CENTRAL TO THE REBUILDING OF THE HEALTHCARE SYSTEM IN GAZA. ”

PROF. NICK MAYNARD, MAP EMT

In late December 2023, we partnered with the International Rescue Committee (IRC) to send our first Emergency Medical Team (EMT) to Gaza.

This group of experienced trauma doctors, anaesthetists, surgeons, paediatricians and disaster experts travelled to Gaza to work with local doctors and healthcare staff in Al Aqsa Hospital. There, they helped exhausted local medics cope with the huge number of patients wounded by Israel's indiscriminate bombardment.

Guided by over 30 years of experience in Gaza, MAP has already successfully sent six separate EMTs to Gaza at the time of writing. This has meant a total of 37 specialist medical volunteers have been able to carry out a minimum of 360 surgical procedures, of which 76% are conflict trauma related, plus over 1,240 consultations.

Our EMTs carry out this vital medical work in extremely challenging circumstances, often with the bare minimum of resources needed.

Working together with local doctors, they have provided urgent relief, saved lives and treated the wounded through expert clinical care, emergency treatments and resuscitations, undertaking complex surgeries in hospitals that wouldn't otherwise be able to offer this treatment.

This work will continue throughout 2024.

PROVIDING LIFESAVING HEALTHCARE IN THE WEST BANK

As Israel's military attacks on Gaza continue, military and settler violence towards Palestinians in the occupied West Bank has skyrocketed. Amid this crisis, we're providing more supplies, training and support.

For Palestinians in the West Bank, where Israel has been an occupying power for more than 57 years, life is extremely challenging.

In Area C, which comprises 60% of the West Bank, an estimated 300,000 Palestinians live under complete Israeli civil and military control. The threat of forced displacement, settler violence and property damage is soaring, while access to essential services like healthcare, water and electricity is restricted.

This was before Israel's attacks on Gaza began. Now, Israeli military and settler violence is soaring in the region, with hundreds killed and thousands injured since October.

IFE

**SITUATIONAL
UPDATE**



While the world focuses on Gaza, Palestinians living in the occupied West Bank are enduring one of the most intense escalations of military and settler violence in its history.

Last year was the deadliest year for Palestinians in the West Bank since UN records began in 2005. Between October 2023 and April 2024, Israeli forces and settlers killed more than 450 Palestinians in the West Bank, including at least 112 children, and injured almost 5,000.

Attacks on healthcare have also skyrocketed. Medical staff have been attacked and prevented from travelling, health facilities have been damaged, and ambulances are regularly obstructed from reaching and transporting the wounded. Meanwhile, checkpoints and restricted roads have made it even more difficult for Palestinians to access medical care.

In response, MAP is increasing our support, providing four urgent care centres with vital medical supplies, organising trauma

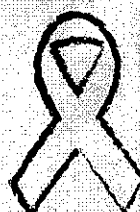
training for over 150 health workers and donating lifesaving bulletproof vests to paramedics.

We have also released prepositioned stocks of emergency medical items to hospitals in Tulkarem, Jericho and an urgent care centre in Silward, and replenished stocks in Nablus and Ramallah for future escalations.

HOW YOUR DONATIONS HELP FIGHT BREAST CANCER

939

women with breast cancer treated by MAP's breast cancer care clinic



“

I CAN'T FORGET HAVING CANCER, BUT WHEN I THINK OF MAP'S BREAST CARE UNIT TEAM, I FEEL STRONG.”

MAP BREAST CARE UNIT PATIENT



MAP has helped build Nablus's first ever purpose-built breast cancer clinic, which is helping provide lifesaving cancer treatment to Palestinian women. Photo: MAP

Although breast cancer is a well-understood and treatable form of the disease, it is the most common cause of cancer mortality among Palestinian women, accounting for about 21.5% of cancer deaths.

More than 57 years of Israel's systematic discrimination against the Palestinian people have severely limited the healthcare system and restricted access to essential services. As a result, obtaining basic diagnostics and care in the West Bank is often extremely difficult for women affected by breast cancer.

MAP's Breast Cancer Care project has been running in the West Bank since 2017. It helps Palestinian women fight breast cancer by improving access to care and treatment by sending multidisciplinary medical teams (MDTs), training local doctors, and procuring and delivering essential cancer care treatments.

In 2022, we helped develop Nablus's first purpose-built breast unit, helping women across the northern West Bank access lifesaving treatment without the need for long distance travel through checkpoints.

We've continued this vital project throughout 2023, dispatching additional MDTs, providing more equipment and offering additional training.

We remain committed to our long-term strategic goal to significantly lower morbidity and five-year mortality rates associated with breast cancer in the occupied Palestinian territory.

MOBILE HEALTH CLINICS: A MEDICAL LIFELINE

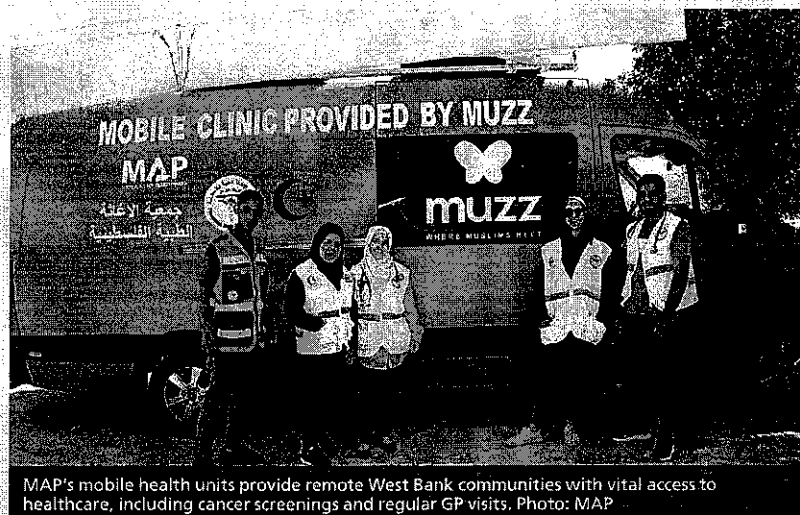
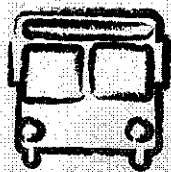


I USED TO PAY 80 ISRAELI SHEKELS JUST TO TRAVEL TO A DOCTOR, BEFORE EVEN PAYING THE COST OF TREATMENT. NOW I NO LONGER HAVE TO DO THAT.

MAP MOBILE HEALTH
CLINIC PATIENT

18,489

consultations
provided by
MAP mobile
health clinics
between
January 2023
and March
2024



MAP's mobile health units provide remote West Bank communities with vital access to healthcare, including cancer screenings and regular GP visits. Photo: MAP

Of the many challenges faced by Palestinians in the occupied West Bank, finding regular, reliable access to healthcare is perhaps one of the hardest.

57 years of Israel's occupation and the denial of permanent healthcare facilities for communities in Area C means most people struggle to find even basic medical services. Those well enough to travel must contend with movement restrictions, checkpoints and poor roads, often leaving walking as the only viable option.

MAP's mobile health clinics address these critical gaps in healthcare by providing thousands of Palestinians, particularly those who are disabled, elderly or living in

remote communities, with regular weekly visits from teams of GPs, women's health specialists and mental health experts. These mobile teams can be a lifeline in isolated Palestinian communities where there is almost no access to healthcare.

In 2023, we also launched two state-of-the-art mobile health clinics with ultrasound scanning facilities. These clinics provide 25 communities in remote areas like Hebron and the Jordan Valley with essential healthcare services and can screen for illnesses like cancer, diabetes, high blood pressure and anaemia.

Our mobile health clinics are the result of a four-year partnership with the Palestinian Medical Relief Society.

SUPPORTING PALESTINIAN REFUGEES IN LEBANON



MAP is responding to growing instability in southern Lebanon, with continued clashes between armed groups and Israeli forces across the border.

Even before October, life for the estimated 250,000 Palestinian refugees residing in Lebanon was exceptionally hard, making it challenging to access even basic necessities like nutrition, non-food items and healthcare.

As a result, pregnant and breastfeeding women and their newborns suffer from shockingly high mortality rates, while adolescents planning for their future have only a fraction of the resources and opportunities they deserve.

In response, MAP is continuing our work providing accessible healthcare, and psychosocial support.

SITUATIONAL UPDATE



In October, violence between armed groups and Israeli forces erupted across Lebanon's southern border.

To date, these clashes have killed more than 114 people according to the Lebanon Ministry of Public Health. The villages closest to the south Lebanon border have felt the attacks the hardest, with more than 93,000 people already forced to flee their homes.

In response, MAP rolled out psychosocial first aid (PFA) training to a total of 67 local social and health workers in the Palestinian refugee camps in south Lebanon and Beirut as part of the emergency preparedness activities. We also provided mental health and psychosocial support to those displaced from Ein el Helweh Palestinian refugee camp following localised armed conflict there.

We also trained our midwives on how to treat people burned by white phosphorus, a toxic chemical used by Israeli forces

in southern Lebanon, and all MAP staff were given extra first aid and safety training.

MAP has also developed emergency preparedness plans in case the cross-border clashes escalate in Lebanon and begins to impact Palestinian refugee camps.

Lebanon continues to experience economic and political difficulties with no progress made related to the election of a new president for the country.

THE LIFESAVING MIDWIVES OF LEBANON

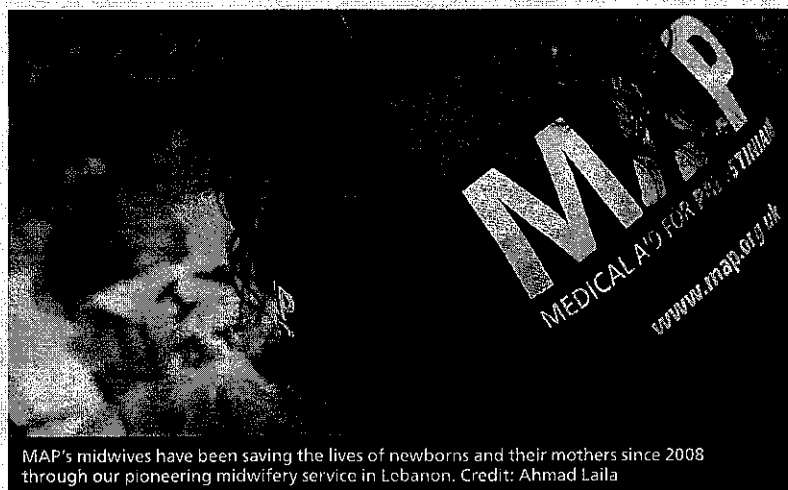
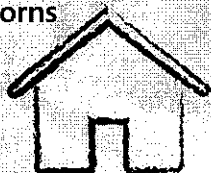


I FELT SO ANXIOUS DURING MY FIRST TRIMESTER BECAUSE OF MY PREVIOUS MISCARRIAGES. MAP'S MIDWIFE SUPPORTED ME WITH MY HIGH-RISK PREGNANCY.

EXPECTANT MOTHER VISITED
BY A MAP MIDWIFE

15,751

home visits from MAP midwives to pregnant women, new mothers and their newborns



MAP's midwives have been saving the lives of newborns and their mothers since 2008 through our pioneering midwifery service in Lebanon. Credit: Ahmad Laila

An estimated quarter of a million Palestinian refugees live in Lebanon, where they endure severe poverty, marginalisation and the cramped, unsanitary conditions of the refugee camps.

For pregnant and breastfeeding women and their newborns, the consequences can be deadly. In 2020, the mortality ratio for pregnant Palestinian women was 24.1 per 100,000 live births, in stark contrast to the Lebanese average maternal mortality ratio of 16.9 per 100,000 live births.

Since 2008, MAP has helped reduce child mortality and morbidity with our pioneering community midwifery service supporting refugee women in Lebanon. MAP community midwives currently support two-thirds of all pregnant women and new mothers in the

refugee camps, where nearly half of pregnancies are considered high risk. Their home visits have helped increase breastfeeding rates, reduce anaemia and lower pregnancy-related complications.

Each home visit lasts 45 minutes – long enough to provide detailed health assessments for mother and child, and developmental screening of the baby, while also providing extensive reproductive and post-natal healthcare and advice. Uniquely, we also screen for postnatal depression and signs of domestic violence, referring visitors to specialised services, including MAP-supported programmes in mental health and psychosocial support (MHPSS) and gender-based violence (GBV) projects, before following up with home visits.

INSPIRING AND EMPOWERING TEENAGE PALESTINIAN REFUGEES

89%



of participants said they felt more confident after attending sessions



A MAP peer education session at Sumoud Burj el Barajneh camp in Beirut, providing young people with critical access to support programmes. Photo: Ahmed Kassab



I USED TO BE SHY, BUT THANKS TO MAP'S AWARENESS SESSIONS, MY SELF-CONFIDENCE HAS INCREASED AND I'VE GOT THE COURAGE TO SPEAK UP.

MAP WORKSHOP ATTENDEE

Young Palestinian refugees in Lebanon planning their future are currently doing so against a backdrop of economic turmoil, making the transition to adulthood even more challenging.

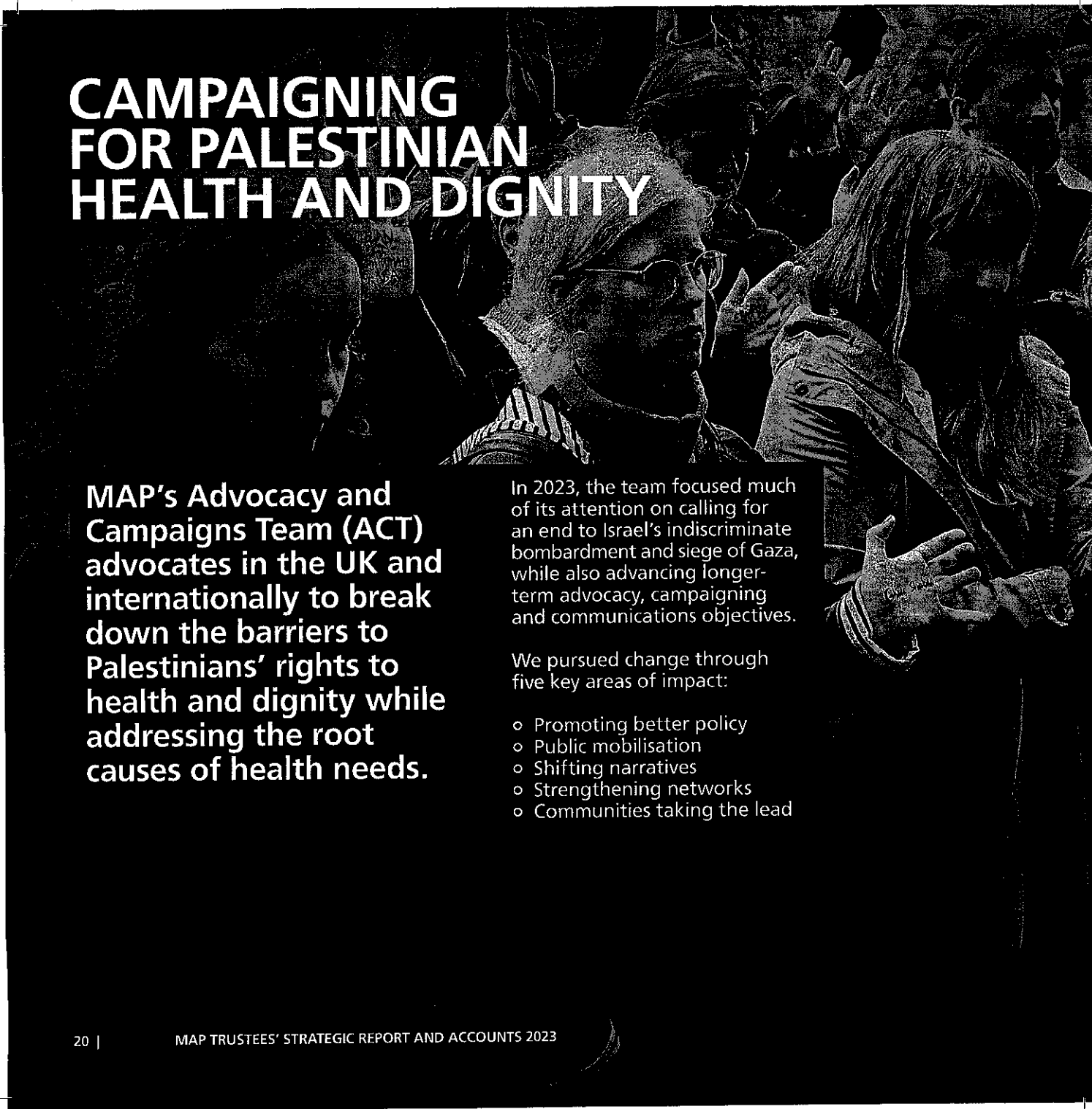
Instead of enjoying the opportunities afforded to their peers, young Palestinians in Lebanon must contend with limited access to education, denial of the right to work, discrimination, insecurity, and restrictions on movement. As a result, isolation, low self-esteem and depression are common – yet

access to critically needed mental health support is extremely limited. In response, MAP's Adolescent Health Project is working to support young Palestinians in Lebanon, in partnership with the National Institution for Social Care and Vocational Training.

Our programme empowers adolescents in Lebanon with the knowledge to make informed choices while boosting their self-esteem, wellbeing and communication skills through activities and workshops. The sessions are safe, non-judgemental

spaces where young people can discuss any health and psychosocial issues freely.

Crucially, our sessions cover reproductive and adolescent health, tackling this longstanding taboo by affirming young people's right to advice and information on these important subjects. Our programmes also focus on gender equity and women's rights, which encourages better relations between men and women among young people, reducing gender-based discrimination and helping prevent gender-based violence.



CAMPAIGNING FOR PALESTINIAN HEALTH AND DIGNITY

MAP's Advocacy and Campaigns Team (ACT) advocates in the UK and internationally to break down the barriers to Palestinians' rights to health and dignity while addressing the root causes of health needs.

In 2023, the team focused much of its attention on calling for an end to Israel's indiscriminate bombardment and siege of Gaza, while also advancing longer-term advocacy, campaigning and communications objectives.

We pursued change through five key areas of impact:

- Promoting better policy
- Public mobilisation
- Shifting narratives
- Strengthening networks
- Communities taking the lead



PROMOTING BETTER POLICY

In 2023, we ran three delegations to the West Bank for British parliamentarians with the Council for Arab-British Understanding (Caabu). Delegates have since raised issues including attacks on healthcare and settler violence.

From October we pressed political leaders in the UK and internationally to call for an immediate ceasefire and an end to violations of international law. We briefed key policy-makers, including former Foreign Secretary David Cameron, former Deputy Foreign Secretary Andrew Mitchell and the new Prime Minister Keir Starmer. We also briefed His Majesty King Charles.

We provided 30+ briefings to parliamentarians and Select Committees, with MAP referenced at least 56 times in debates.

EMT Dr Nick Maynard travelled to the US to brief the White House, State Department and USAID officials and Members of Congress.

MAP also advocated for ending attacks on healthcare at the UN Human Rights Council, including a panel for diplomats alongside the AI Mezan Center for Human Rights.

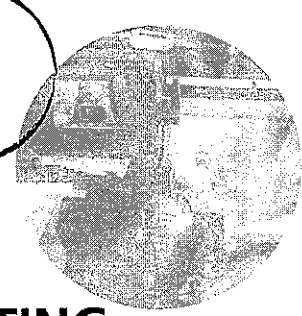
**2**

PUBLIC MOBILISATION

As a trusted voice with teams on the ground in Gaza and the West Bank, MAP recognises the importance of sharing the human stories and data from our teams, partners and the communities we serve, helping mobilise our supporters to take action while raising awareness of the situation across the occupied Palestinian territory among the broader public.

Our social media content was viewed more than 120m times and more than 1.6m people engaged with our content and actions, including reading and sharing news articles, donating, and participating in campaigns.

MAP's most successful campaign action resulted in almost 40,000 people emailing their MP to demand a ceasefire and the protection of Palestinians in Gaza from atrocity crimes.

**3**

SHIFTING NARRATIVES

Our continuous, impactful work across the region has helped position MAP as one of the go-to expert organisations on Palestinian health in the UK and internationally, enabling us to amplify the voices of our staff, partner organisations and Palestinian healthcare workers.

MAP's work in the occupied Palestinian territory and Lebanon, our advocacy for health and dignity, and the voices of our staff appeared in the media more than 25,000 times. Our coverage was featured in media outlets across the world, from Chile to Japan. This included regular coverage across influential outlets in the UK and US like the BBC, New York Times, Washington Post, Channel 4 News, CNN, the Daily Telegraph and the Times.



STRENGTHENING NETWORKS

MAP continues to partner with like-minded networks of partners to collectively build change.

We supported Gaza Medic Voices' vigil for healthcare workers in Gaza and released joint statements with other charities calling for international action to address the humanitarian crisis in Gaza. MAP also led several joint campaign actions including a vigil for children in Gaza, a lobby of parliament by British healthcare workers, and a campaign stunt outside the Global Hunger Summit calling for an end to Israel's siege. We helped Safeguarding Health

in Conflict Coalition launch its annual report, briefing journalists on the damaging impact of attacks on Palestinian medics.

Since 2023 MAP has led the advocacy task force of the health cluster network in the occupied Palestinian territory, and stepped up to the Steering Committee of the Association of International Development Agencies contributing to their advocacy statements and engagement.

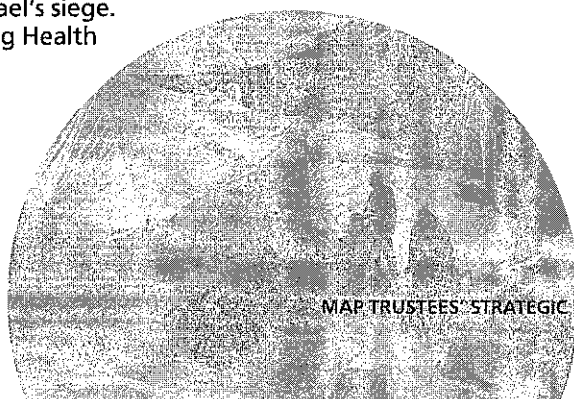


COMMUNITIES TAKING THE LEAD

We keep the voices of the communities MAP serves at the forefront of our advocacy work, working collaboratively on our activities including delegations for parliamentarians, virtual tours for journalists, and communications outputs such as blogs and videos.

In 2023, we revised our approach to programme visits, to ensure that our work better protects these communities, and invited local partners to feedback on our advocacy and campaigning strategies.

During the war on Gaza, we worked closely with Social Development Forum (SDF) to create and promote social media content on the impact of the war on people with disabilities.



AN UNWAVERING COMMITMENT: OUR PLANS FOR GAZA RESPONSE AND RECOVERY

When Israel's military assault on Gaza began in October, MAP was one of the first international NGOs to respond, immediately releasing lifesaving humanitarian aid and supplying it where it was needed most.

Since then, Israeli forces have killed more than 34,844 Palestinians, displaced over 75% of the population, and decimated Gaza's infrastructure, leaving people with extremely limited access to basic services.

The Israeli military's attacks have dismantled the health system, leaving the basic right to health utterly out of reach for Palestinians. Meanwhile, systematic restrictions of aid, severe overcrowding in shelters, and a lack of clean water and sanitation means young children are now dying from treatable diseases. Additionally, vital infrastructure has been critically damaged, from power grids, sewage systems and communication networks to education and health facilities.

Today, MAP remains one of the only international NGOs still operating in Gaza. Whatever comes next, we know that it will take years, if not decades for Gaza to recover. When Gaza is eventually able to move towards rebuilding, MAP will be there as long as we are needed, widening our emergency response areas and planning for the next phases around key scenarios.



A father and his two sons among the ruins of their former home, Gaza. Photo: Mohammed Zaanoun

1

NUTRITION

Hunger and starvation in Gaza are now at the highest level recorded on the Integrated Food Security Phase Classification scale.

In response, on 1 June 2024 MAP launched an established nutrition program that procures and supplies food packets to families, conducts screening of vulnerable groups and provides nutrition treatment for those malnourished including therapeutic food supplements, and emergency treatments at our two newly established nutrition stabilisation centres.

Based on initial planning, before 2025 we aim to have screened and treated an estimated 50,000 children, women and people with chronic health conditions in Khan Younis and Deir al Bhalla.

As the conflict's needs and funding context change, we plan to expand into the rest of Gaza and reach an additional 100,000 people, and by April 2026 aim to have supported over 150,000 people. We will adapt and develop the programming as the context changes.

We are working in partnership with local NGO Ard El Inسان who MAP has been working with for over a decade.

“**CHILDREN IN GAZA ARE BEING STARVED AT THE FASTEST RATE THE WORLD HAS EVER KNOWN. THEIR SURVIVAL DEPENDS ON MORE FOOD, FUEL AND WATER ENTERING GAZA IMMEDIATELY, AS WELL AS A LASTING CEASEFIRE.**”

FIKR SHALLTOOT,
MAP'S GAZA DIRECTOR



2

MEDICAL CARE

MAP will deliver effective, sustainable medical interventions in Gaza, building off our extensive experience, local staff, and longstanding links with community partners, hospitals, and health providers.

Our team in Gaza were the first to respond to the current emergency, releasing US\$570,000 of prepositioned supplies to healthcare providers working under bombardment. Between then and end of March 2024, we have delivered a further US\$5.7m+ of lifesaving medicine and supplies.

MAP also sent one of the first Emergency Medical Teams (EMTs) to support local healthcare staff. Since then, we've dispatched a further five teams with plans

to send at least seven more between May and December, including to the north of Gaza if possible. The EMTs work alongside local healthcare workers, treating patients in need of critical orthopaedic, vascular and trauma surgery.

We are coordinating with WHO and others to repair and rehabilitate services at Nasser Hospital in Khan Younis, the most important referral hospital in southern Gaza before its recent near destruction.

Once the immediate conflict ends we plan to expand our support, rebuilding prepositioned stocks of medical supplies, rehabilitating hospital departments providing specialist care and offering medical training to medical staff for complex injuries and conditions.

3

PUBLIC HEALTH AND COMMUNICABLE DISEASES

Communicable diseases are spreading rapidly in Gaza due to a lack of water, basic hygiene, sanitation, food, and primary healthcare. As of May 2024, 650,000+ cases of acute respiratory tract infections have been recorded.

In response, MAP is supplying camps and shelters with hygiene kits and health education, and collecting data from 15 health facilities as part of coordinated health monitoring.

Providing displaced people with access to frontline services is key to addressing this serious issue, which is why throughout Gaza, MAP is establishing mobile health

“
THE EXCESS DEATHS
FROM COMMUNICABLE
DISEASES WILL DWARF
THE NUMBER OF
TRAUMA-RELATED
DEATHS.”

PROF. NICK MAYNARD,
MAP EMT

outreach centres and primary healthcare clinics that will treat infectious diseases. This includes at least four in the south and two in the north, each estimated to serve 30,000 patients annually.

As of early June, 12 medical points providing sexual and reproductive health services have been set up.

Beyond this, we will establish new water, sanitation and hygiene (WASH) groups in key displacement sites, provide access to clean drinking water and toilets, and repair water systems used by at least 10,000+ people.

4

“
WE HAD NO TIME TO
MOURN OUR LOVED
ONES. WE WERE BUSY
TRYING TO SURVIVE.”

MAP STAFF MEMBER

MENTAL HEALTH AND PSYCHOSOCIAL SUPPORT

Even before October, Israel's ongoing occupation and blockade placed the Palestinian people under extreme, prolonged stress. Now, the relentless bombardment of densely populated civilian areas in Gaza has worsened this mental health crisis, with children left particularly vulnerable.

We will ensure Mental Health and Psychosocial Support (MHPSS) is a key focus by integrating into all areas of our response.

As well as ensuring programmes are accessible to those suffering psychological distress, MAP will provide psychological first-aid training to our staff and partners, and build on our existing work with local partners to integrate

MHPSS services across all functioning medical points. This work will be informed by inter-agency standing committee guidelines.

Our Gaza team will recruit staff to oversee the delivery of psychological first aid, our partner the Royal College of Psychiatry will help us strengthen psychiatric care through training, and future missions of mental health professionals will provide response support in the same way as EMTs.

5

DISABILITY

Disability is a programme priority area for MAP, with people injured by previous conflicts still waiting for complex surgeries to reconstruct shattered limbs.

However, the number of life-changing injuries emerging from the current crisis is staggering. Around 10 children each day lose a limb. Others have sustained vision and hearing loss from the firing, shelling and bombing, while those already living with a disability have been severely impacted.

In response, disability will become fully mainstreamed throughout MAP's programming, improving access and removing barriers to services. We will deliver assistive devices to at



I SAW 15 PATIENTS NEEDING LIMB AMPUTATIONS, THE MAJORITY OF WHICH WERE ONLY NECESSARY BECAUSE THEY WERE LEFT WITHOUT ANY PROPER MEDICAL CARE DURING ISRAEL'S SIEGE OF SHIFA HOSPITAL.

DR TAYSEER AL-TANNA,
VASCULAR SURGEON,
AL-AHLIA HOSPITAL

least 5,000 people in the next year, work towards providing physiotherapy to 2,000+ people, and identify new partners to help us provide community-level disability interventions.

We'll also recruit disability staff in Gaza, and develop a new programme for the early identification and treatment of disability in children. Our medical teams will undertake corrective surgery for people with limb injuries to improve their movement and quality of life. In the recovery phase, we aim to support the rebuilding of physiotherapy services in hospitals.

6

PROTECTION

The protection environment in Gaza has been devastated, leaving its entire population exposed to multiple intersectional protection risks, including attacks on civilians, child and forced family separation, gender-based violence, denial of access to humanitarian aid and forced displacement. Everyone is at significant risk of wide-ranging human rights violations – no one in Gaza is safe.

MAP's protection programme will establish services that can be integrated across our programming, including case management for gender-based violence which will be scaled up and integrated along with health, nutrition and other sector responses. We will also set up psychosocial support and individual protection assistance for people with specific needs. Protection mainstreaming staff will monitor the programmes' progress, and recommend and carry out any necessary remedial measures.

THANK YOU

We are deeply grateful to the many new and existing supporters from some 160 countries who donated in unprecedented levels to MAP's emergency fundraising appeal, launched on 8th October, in response to the conflict in Gaza.

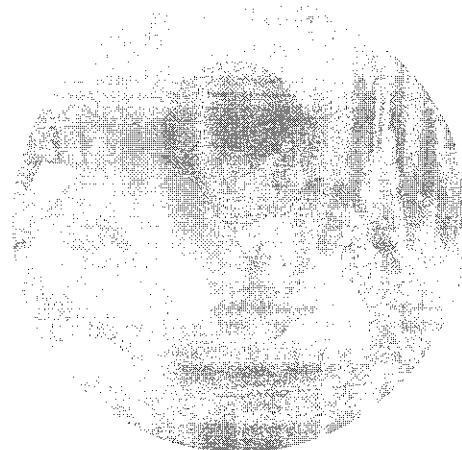
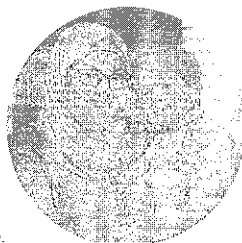
We would like to express our deep and grateful thanks to all supporters, funders and donors including those who have requested to remain anonymous.

It is only with your continued support in 2024 that we can work to restore health, dignity and hope to the lives of ordinary people in the occupied Palestinian territory and Lebanon.

Alexei and Linda Sayle
Alistair Thomson
Arifa Einaudi
Avaaz
Bernard Lo & Anne McGhee
Choose Love
Culture of Resistance
David Grundy
Dr Graham and Mrs Anne Bryce
Dr Naheed Khan
Dr Peter Barham & Dr Jennie Metaxa-Barham
Forte Securities
Heba Zaphiriou-Zarifi
Iftikhar Ahmed
Jersey Overseas Aid
Karian and Box
Lawrence Waterman OBE
Magdi Jameel

Mahmoud El-Shaer
Mike Garty
Mr & Mrs Pountain
Muzz
NORWAC
Patti Mccoll
Sarah Al-Hamad
Stichting Vluchteling
Tariq Raqqaz
The Brand Trust
The Lady Fatemah Trust
The Masri Family
The Rockefeller Brothers Fund
UNICEF
United Nations: Occupied Palestinian Territory Humanitarian Fund

...and all of our donors who wish to remain anonymous.



FINANCE REVIEW

For the year ended 31 December 2023



FINANCE REVIEW

Income for the year was £34.7m compared to £9.5m in 2022. £29m of income was raised in the last three months of 2023. Expenditure was £14.2m compared to £11.6m in 2022. The level of free reserves was £17.9m as at 31 December 2023. The trustees consider that there is a reasonable expectation, based on the level of funding received, that the charity has adequate resources to continue in operational existence for the foreseeable future and, for that reason, the trustees continue to adopt the 'going concern' basis in preparing the accounts.

We are grateful to the generosity of our supporters following the invasion of Gaza in October 2023. This has allowed MAP to immediately undertake an emergency response programme, detailed above under our review of activities. In parallel to this, we have also developed key priority areas for our ongoing response during 2024. In view of the massive needs developing in Gaza, we are in the process of significantly scaling up our operations so that MAP can provide a sustained response in the coming years. To support this, in addition to utilising the reserves we currently hold, we are confident that we can grow our income to make a significant contribution to the immense need. We have a strong platform to build on, through our dedicated local staff on the ground and the long relationships we have developed with the medical sector and partner organisations in Palestine.

As the environment in which MAP works is constantly evolving, we have taken an agile approach to budgeting for 2024. This means that as programmatic plans evolve in response to the demands and prevailing circumstances on the ground, budgets will be adapted and updated. The trustees have endorsed this approach and have approved a preliminary budget for 2024 which will be updated and reviewed together with forecasts on a quarterly basis. The preliminary budget foresees an increase in resources that will ensure that not only programmatic work is delivered to a high standard but that operational support will match the pace of growth within a rigorous risk and internal control focus.

Reserves Policy

The trustees' policy is to hold sufficient free reserves to enable the charity to:

- Respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- Enable an agile approach to planning, budgeting and forecasting.

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. This is calculated as total unrestricted funds less the value of any tangible fixed assets held for the charity's use and any other illiquid assets.

In setting the reserves requirement, trustees and senior management have developed 'risk group areas' based on the current risk register, and evaluated the scenarios that might reasonably arise should those risks materialise. Based on this review, the trustees would consider a sufficient level of free reserves to be between £4m-£5m. The midpoint of this range represents around two months of anticipated operating expenditure during 2024.

The approved preliminary budget for 2024 envisages increased expenditure funded by resources generated in 2023 which were unspent at the end of the year and which are thus accounted for as free reserves. This enables us to scale up and sustain our response to the developing situation in Gaza for the long term. This will allow the level of free reserves to return to the desired level, presently determined to be £4-5 million. Regular quarterly reporting on performance against the approved budget and forecasting for the remainder of the year will enable MAP to respond dynamically as this will be another challenging year but one to which MAP will rise. The continuing volatility in the global economy and geopolitical events and its potential impact on our income generation activities will also inform the trustees' monitoring of the financial position, including any need to adjust the desired level of free reserves during the year.

Treasury Management Policy

The trustees have the power to invest in such assets as they see fit. The approved investment policy adopts a conservative approach, which presently allows for surplus cash funds in short-term deposits across a range of banks. Investment of surplus liquidity is managed with the objective of ensuring adequate liquidity for MAP's needs is available as well as managing risk at an acceptable level in a cost-effective way. The policy is under review to ensure it is appropriate for the current financial environment of MAP.

Audit and Compliance

We have been strengthening our partner due diligence framework since the introduction of MAP's formal policy document in December 2016. We continue to conduct regular due diligence reviews of all of our existing partners and require initial operational and financial assessments to be prepared for all new partners before we enter into any grants arrangements or memoranda of understanding. We also have due diligence procedures for our medical suppliers in Palestine and Lebanon and we monitor their performance as part of our procurement procedures.

During 2023 we completed the audit of seven partners and hope to undertake a similar number of partner audits for 2024, depending on the situation in Gaza and West Bank.

In March 2024 MAP's Audit, Risk and Governance sub-committee (ARGC) reviewed the internal audit plan and strategy prepared by MAP's Senior Internal Audit and Compliance Manager and set priorities for MAP's internal audit assignments. Options to increase the capacity of the internal audit function were considered.

Asset Values

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It had a balance sheet value of £99k at 31 December 2023 (also see note 11). The property, located within a residential terrace, is used as office premises for MAP's staff who are based in London. Based on the square footage of our premises and the average market rates achieved in the surrounding area, the local agents suggest an estimated valuation in the region of £1.5m to £1.6m.

FINANCE REVIEW

Donated Goods and Services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions (see note 3).

Time Donated by NHS Specialists

A total of 511 days of medical specialists' time was donated during their annual leave to our capacity building projects in Gaza, the West Bank and Lebanon. Using standard NHS rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2023 was £144k. A total of 63 volunteers joined 28 MAP missions in 2023.

Donated Medical Equipment

In 2023, we received a total of £403k worth of equipment and supplies donated by medical institutions and companies to our capacity building projects.

MAP is able to harness the goodwill and incredible generosity of the British public and support from across the world through the work we undertake to provide medical aid to Palestinians living under occupation and as refugees.

The Charity's Approach to Fundraising

MAP generates funds from a wide range of supporters, who kindly and generously fund our work. This includes individual cash donations, regular gifts, funds raised by members of the public through charity and challenge events, philanthropy, corporate donations and sponsorship, legacies, trusts, foundations, institutional and charity partnerships, and Gift Aid.

MAP values our supporters very much and keeps them updated on how their donations and gifts are used. We communicate regularly with our supporters through our website, email, social media, newsletters, appeals, and other printed materials. We are available to support fundraisers via phone or email. Our supporters are given an option to control if and how often we contact them and we have processes in place to monitor this.

MAP does not buy any data lists and will never sell our supporters' data. We have secure systems in place to prevent inappropriate access to data and protect individual privacy.

Participation in Fundraising Regulation and Compliance with Fundraising Codes and Practice

MAP is registered with the Fundraising Regulator. We follow the Institute of Fundraising's Codes of Fundraising Practice and comply with the principles embodied in the codes. Our fundraising activities are not outsourced to external professional fundraisers, and our in-house team is led by a Director of Fundraising.

MAP's Finance and Operations Committee meets regularly throughout the year to review and monitor fundraising plans and activities. The committee reports to the Board of Trustees at quarterly meetings.

Complaints

MAP's complaints process is regularly reviewed and is managed within the Fundraising Team by the Supporter Care and Database Manager. In 2023 the organisation received two complaints relating to fundraising.

Protecting Vulnerable People

MAP keeps a record of those people that have consented to be contacted by us by post, telephone, or email. We communicate with supporters on a regular basis, but only when they have given us consent, and we take care to communicate with them via their preferred channel. We periodically contract companies to help us produce fundraising appeals in print or online. We do not undertake telephone fundraising campaigns. We do occasionally receive requests from supporters to be removed from our mailing list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance.

We are signed up to the Fundraising Preference Service, through which we have received 33 requests from supporters over five years, one in 2023.

Monitoring Fundraising Activities Undertaken by Third Parties

We know that supporters fundraise on MAP's behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within regulations and the Code of Practice. We supply supporters with a MAP 'in support of' logo, to ensure the public know that they are not MAP staff, but volunteer supporters who are fundraising. We also provide supporters with fundraising packs which include advice on safe and legal fundraising practices.

Risks and Responsibilities

Principal Risks and Uncertainties

In 2023 the Audit, Risk and Governance sub-committee (ARGC), made up of trustees and two recently appointed independent members has continued to exercise oversight of the management of MAP's principal risks and uncertainties. The ARGC:

- Reviews the risk register at each meeting, proposes amendments if appropriate, and recommends for approval by the Board;
- Considers possible risks to the achievement of MAP's charitable objectives posed by emerging external factors (e.g. political, economic, social, technological, legal or environmental).

The trustees, advised by the ARGC identified MAP's six principal risks as follows:

- Response to the ongoing emergency compromised due to current war escalation in Gaza including closure/severe impediment to access/operations of the overseas office;
- Injury, loss of life or kidnap of staff or visitors caused by outbreak of war or escalation of violence;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);

FINANCE REVIEW

- Loss of direction and impact;
- Significant reduction in funding for programmes; and,
- Disruption of organisational operations due to technological failures or cybersecurity breaches.

In December 2023, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Review of arrangements for medical procurements and medical missions through Egypt;
- To consider other main implications and impact on operations and review needs for remote working in the occupied Palestinian territory;
- Activation of a tailored crisis management plan and regular meetings of Crisis Management team to navigate the evolving situation, and take appropriate decisions. Twice weekly Egypt operations meetings held to refine operations and resource allocation;
- Security briefing for internationals disseminated to all visitors. Visitors and all medical missions to acknowledge the need for compliance with all safety and security measures;
- Support to MAP staff to relocate to safer places, and arrange for deconfliction of those places;
- Enhance staff access to some basic commodities including food, water and non-food items;
- Monitor Israeli military and settler attacks daily and adjust planned fieldwork accordingly;
- Make deliveries directly to hospitals. Liaise with other NGOs which can support transportation and storage;
- Ensure compliance with Political Impartiality policy and update Social Media guidelines;
- Provide appropriate mental health and psychosocial support and 1-2-1s with staff and encourage holiday taking even where it seems difficult to be absent;
- Develop and maintain sufficient capacity to ensure strong monitoring and evaluation and donor reporting; and,
- Continue to review and test cybersecurity defences. Staff will receive ongoing cybersecurity guidelines, and secure communication tools will be implemented. Develop an IT crisis management plan, ensuring regular updates for our systems.

Statement of Trustees' Responsibilities

The trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). 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 income and expenditure

of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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. Each of the trustees confirms that:

- So far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and,
- The trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the company and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and Key Results

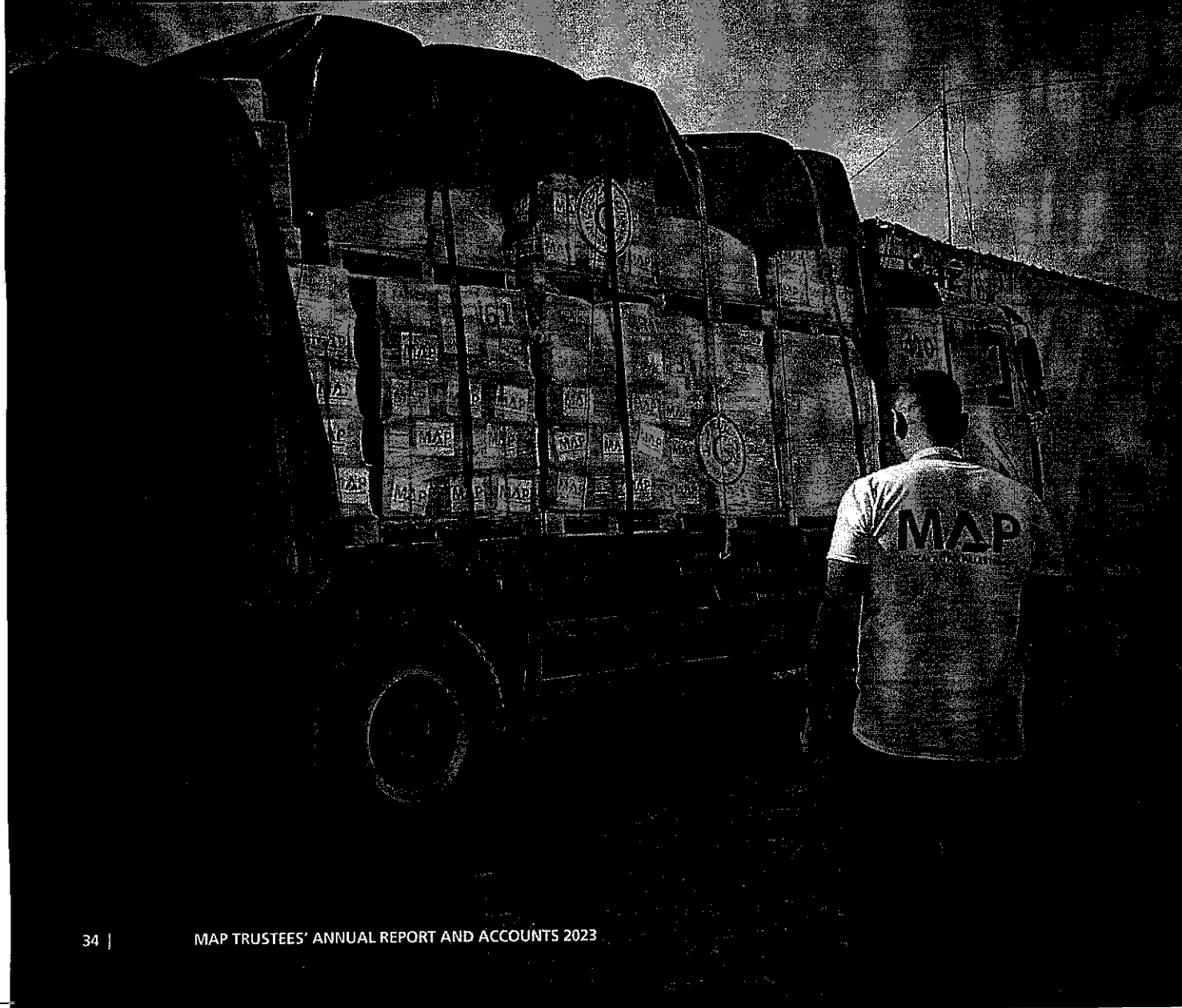
There are financial and non-financial performance measures throughout the Trustees' Report, highlighted in the breakout boxes. We have not given prior year comparisons for these measures, as everything changed on 7 October 2023 and comparisons would be of very limited worth. We are working on providing a set of Objectives and Key Results for 2024 and onwards which will be serviceable for our planned upscale of operations.

Auditor

Buzzacott LLP was appointed as the charitable company's auditor during the year following a rigorous procurement process.

PURPOSES AND GOVERNANCE

For the year ended 31 December 2023



KEY POLICIES AND PROCESSES



DIVERSITY AND INCLUSION

MAP is committed to diversity and inclusion both in the workplace and in our programmes. We are also working to strengthen our approach in this area. Our staff are 68% women and the majority are Palestinian. We are a Living Wage Employer.



REMUNERATION

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of six salary grades. The trustees, advised by the Finance and Operations Committee, consider annually whether a cost of living award is appropriate based on relevant cost of living indices for the countries of operation, and available budgetary resources.



SAFEGUARDING

Given the environments within which we work and the complexity of some of our projects, the protection of children and vulnerable adults is critical. We are committed to maintaining the highest standards within our organisation and partners, and to the regular review of our policies and protocols and the training of all staff. MAP rolled out its new safeguarding policy in 2023, available in both English and Arabic. All new MAP staff, trustees, and medical volunteers will continue to complete safeguarding training.



CORE HUMANITARIAN STANDARDS

MAP works in accordance with humanitarian principles. Accountability to the communities we work alongside is central to our ethos. The Core Humanitarian Standard (CHS) sets out nine commitments that humanitarian organisations make throughout their programme delivery. The CHS Commitments' overall aim is to put people at the centre of humanitarian response. As a member of the CHS Alliance, we work in line with these commitments and continuously review our practice.



MONITORING AND EVALUATION

MAP is committed to providing monitoring and evaluation training and support to partners and is undertaking a revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; Learning) strategy. MAP applies a new human rights framework in all its internal and external programme evaluations and will continue the development of its new online PMEAL system in 2024. New specialist M&E staff will be recruited in 2024 to increase MAP's M&E capacity and strengthen our PMEAL processes.



GENERAL DATA PROTECTION REGULATION (GDPR)

Protecting the data of the people we support, our donors, and our partners is of paramount importance. Our processes are in accordance with GDPR and our team is fully trained to keep data safe and communications in accordance with the wishes of donors and other stakeholders. For more information on how we handle donor data, please see page 32.

CONSTITUTION AND GENERAL INFORMATION

Charity Governance Code and Self-Assessment

The Board has agreed that the ARGC shall obtain periodic reviews of MAP's governance arrangements compared with the principles and recommended practices set out in the Charity Governance Code for larger charities. Such reviews:

- Shall be carried out every two years unless otherwise agreed by the Board;
- May be undertaken internally by one or more trustees or co-opted members of ARGC, or externally by a third party with appropriate expertise if agreed by the Board; and,
- Shall be reported to the Board, with recommendations for strengthening any identified weaknesses.

A review is currently underway.

Management of the Charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees. There were 78 full-time equivalent staff members at 31 December 2023. During 2023 we have continued to build up our capacity to deliver high quality programmes and to consolidate and enhance the added value we bring to our partnerships.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes. In October 2023 we rented an office in Cairo, Egypt to support local procurements for Gaza and the coordination of emergency medical teams through the Rafah crossing into Gaza. We have submitted an application for MAP to be formally registered with the Egyptian government.

Senior Management Team

Ms Melanie Ward
(to 5 July 2024)

Mr Iain McSeveny
Acting Co-CEO
(from 30 May 2024)
and Director of Finance
and Operations

Ms Sue Turell
Acting Co-CEO
(from 30 May 2024) and
Acting Director of Fundraising
(1 May 2024 until 1 July 2024)

Ms Shabby Amini
Director of Fundraising
from July 2 2024

Mr Sameer Sah
Director of Programmes

Mr Eimon Eldrieny
Director of Programmes, Egypt
(Acting) from 15 Oct 23

Ms Fikr Shalltoot
Director of Programmes,
Gaza

Mr Ali Dakwar
Director of Programmes, Lebanon
to 2 Jun 23

Ms Wafa Dakwar
Director of Programmes, Lebanon
from 2 Oct 23

Ms Aisha Mansour
Director of Programmes,
West Bank

Mr Rohan Talbot
Director of Advocacy
& Campaigns

Ms Amanda Ball
Director of Fundraising
from 2 May 23

Ms Diane Gault
Director of Fundraising
to 6 Apr 23

Operational Planning and Strategy Development

MAP's strategy, developed during 2022 for the five-year period from 2023-2027, has been overtaken by events in Gaza. Led by the CEO, MAP's senior management team have managed the immediate response to the emergency, developing programme priority areas (discussed above). An organisational development plan is being developed to enable MAP to sustain activities at higher levels of operations.

Our CEO Melanie Ward was on a leave of absence from 30 May 2024 until her resignation on 5 July 2024, having been elected as a Member of Parliament. Iain McSeveny and Sue Turell have been appointed as acting Co-CEOs. The Board has begun recruitment for our next CEO.

President

The Baroness Morris of Bolton OBE DL

Patrons

Dr Swee Chai Ang FRCS
Sir Terence English KBE FRCS
The Baroness Kennedy of the Shaws QC

Registered Office

33a Islington Park Street, London N1 1QB

Solicitors

Bates Wells LLP,
10 Queen Street Place, London EC4R 1BE

Bankers

The Co-operative Bank PLC
83 Cornhill, London EC3V 3NJ

Barclays Bank
Leicester LE87 2BB

Europe Arab Bank PLC
35 Park Lane
London W1K 1RB

Auditors

Buzzacott LLP
130 Wood Street,
London EC2V 6DL

Bank of Palestine
Ramallah, Palestine

Bank Audi SAL
Ashrafieh Sodeco Branch,
Beirut, Lebanon

Arab Bank
Ramallah, Palestine

CONSTITUTION AND GENERAL INFORMATION

We work for a future where every Palestinian has access to a comprehensive, effective and locally led system of healthcare, and the full realisation of their rights to health and dignity.

To achieve this, we work in collaboration with Palestinian communities and trusted local partners to answer a wide range of health and social needs, from providing vital medical aid in emergencies, to supporting the development of better health services for the long term. We also uplift the voices of Palestinians, and advocate for an end to the barriers to health and dignity that come from living through occupation, displacement, discrimination, and conflict.

Our Programmes Address:

- Humanitarian aid and relief
- Significant gaps in the provision of health services;
- Community-based health development; and,
- Capacity-building, including education and training.

MAP works in partnership with local and international organisations, UN agencies and academic institutions to achieve its aims. MAP delivers medical and humanitarian aid in an impartial manner to those most vulnerable and at risk.

In setting our programme each year, we have regard to both the Charity Commission's general guidance on public benefit and to the advancement of health or the saving of lives. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Governance

Medical Aid for Palestinians was established in 1984 and is a non-governmental, independent, non-political, non-religious charitable organisation. MAP is a company limited by guarantee incorporated in the United Kingdom on 27 March 1995 (Registered no: 3038352). MAP also registered as a charity on 29 March 1995 (Registered no: 1045315).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed by its Articles of Association, as amended from time to time (most recently in 2016) to take account of applicable changes in legislation and best practice.

MAP is governed by a Board of Trustees in accordance with the Charities Act 2011 which also acts as MAP's Directors for the purposes of the Companies Act 2006. The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each.

Board of Trustees

Ms Sarah Eldon – Chair (to 19 April 23 and from 1 Sep 23)	Ms Mary O'Shea
Mr Richard Burden – Chair (20 Apr 23 to 30 Aug 23)	Mr Mike Egan
Ms Shireen Jayyusi – Vice Chair	Mr Jacob Burns
Ms Hilary Wild – Treasurer	Mr Ade Bamigboye (from 17 Apr 23)
Professor Graham Watt	Mr Nick Moberly (from 21 Mar 24)
Ms Katharine Al Ju'beh (to 16 Jun 24)	Mr Ghassan Abu Sittah (to 19 Oct 23)
Mr Ramzi Nasir	Ms Najwa Abdallah (to 21 Mar 24)
Mr Richard Makepeace	

Recruitment and Appointment of Charity Trustees

We have a policy of advertising openly for new trustees. Formal interviews are conducted, and the successful candidates are voted onto the board at a board meeting. They are given an introduction to the work of the charity by the chair and chief executive and are provided with the information necessary to fulfil their duties.

The Articles of Association allow for at least seven and not more than eighteen trustees to be appointed. It is our policy that trustees can serve up to three terms in office, each of three years' duration. At the end of each term, they must resign and may stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The Board of Trustees meets at least quarterly. There are four established sub-committees of the Board: the Programme Advisory Panel, the Campaigns Advisory Panel, the Finance and Operations Committee, and the Audit, Risk and Governance Committee (ARGC). They meet on a quarterly basis to cover all areas under their respective Terms of Reference which allows for effective governance and consideration of all areas of MAP's work. Committees make recommendations to the Board for approval as appropriate. Individual members of committees may be called upon between committee meetings to provide specific technical advice in relation to MAP's work.

The Trustees Annual Report, including the Strategic Report, which includes the review of activities, has been approved by the trustees on the date below and signed on their behalf by:

Sarah Eldon, Chair
8 July 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the

other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and,
- The trustees' report, which is also the directors' report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or,
- We have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of responsibilities of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- We focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company. These laws and regulations included the Charities Act 2011, the Companies Act 2006, data protection legislation, anti-bribery legislation, employment legislation, safeguarding principles and health and safety legislation;
- We considered the impact of the international nature of the charitable company's operations on its compliance with laws and regulations;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and,
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and,
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and,
- Used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of management and those charged with governance;
- Obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
- Enquiring of management in the UK and other countries as to actual and potential litigation and claims; and,
- Reviewing any available correspondence with HMRC and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Our Report

This report is made solely to the charitable company's member, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's member those matters we are required to state to it in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

9 July 2024

Hugh Swainson (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street, London, EC2V 6DL

STATEMENT OF FINANCIAL ACTIVITIES

Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 December 2023

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Income from:					
Donations and legacies	3	19,601	10,790	30,391	7,331
Charitable activities	4	-	3,796	3,796	1,952
Other trading activities	5	269	249	518	175
Total income		19,870	14,835	34,705	9,458
Expenditure on:					
Raising funds		2,246	-	2,246	1,362
Charitable activities	6	3,441	8,485	11,926	10,275
Total expenditure		5,687	8,485	14,172	11,637
Net income/(expenditure) and movement in funds	7	14,183	6,350	20,533	(2,179)
Reconciliation of funds:					
Total funds brought forward		3,908	294	4,202	6,381
Total funds carried forward		18,091	6,644	24,735	4,202

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

BALANCE SHEET

As at 31 December 2023

Company No. 03038352

	Note	£k	Dec-23 £k	£k	Dec-22 £k
Fixed assets:					
Tangible assets	11		<u>157</u>	<u>120</u>	
Current assets:					
Debtors	12	3,946		1,555	
Cash at bank and in hand		<u>23,548</u>		<u>4,574</u>	
		27,494		6,129	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(2,916)</u>		<u>(2,047)</u>	
Net current assets			<u>24,578</u>	<u>4,082</u>	
Total net assets			<u>24,735</u>	<u>4,202</u>	
The funds of the charity:	15				
Restricted income funds			6,644	294	
Unrestricted general fund			<u>18,091</u>	<u>3,908</u>	
Total charity funds			<u>24,735</u>	<u>4,202</u>	

Sarah Eldon
Chair
8 July 2024

Hilary Wild
Treasurer
8 July 2024

STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	Note	£k	Total Year Ended Dec-23 £k	£k	Total Year Ended Dec-22 £k
Net cash provided by/(used in) operating activities	16		19,199		(5,199)
Cash flows from investing activities:					
Purchase of fixed assets		(59)		(26)	
Net cash used in investing activities			(59)		(26)
Change in cash and cash equivalents in the year			19,140		(5,225)
Cash and cash equivalents at the beginning of the year			4,574		9,232
Change in cash and cash equivalents due to exchange rate movements	17		(166)		567
Cash and cash equivalents at the end of the year	17		23,548		4,574

MAP does not have any borrowings or lease obligations. Net debt consists therefore exclusively of the cash at bank and in hand.

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

a) Statutory Information

Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 33a Islington Park Street, London, N1 1QB.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are presented in sterling and are rounded to the nearest thousand pound.

c) Public Benefit Entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. This includes assessing the impact of the ongoing global conflicts and the increase in the costs of living on the charity's income, expenditure and financial position (see assessment of going concern below).

The charity makes estimates and assumptions concerning the receipt of NHS staff time, which is a donated service. The calculation of the estimated financial cost of this aid is based on the time spent by the professionals donating their time and what the salary cost of those professionals would have been if they were employed by the charity.

The charity also estimates the costs associated with overseas staff members' end of service which is based on a percentage of their existing wage.

e) Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern over the next twelve months from the date of the signing of this report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

f) Income

Income, including income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

Donated professional services and donated facilities are valued on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Donated goods are recognised at a value equivalent to their market value when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. A corresponding amount is then recognised in expenditure at the date the goods are received by our hospital partners in the countries in which we operate.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

NOTES TO THE FINANCIAL STATEMENTS

g) Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received/generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and those costs of an indirect nature necessary to support them.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its programmes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

i) Allocation of Organisational Support Costs

Expenditure on organisational support costs are allocated to the particular activity where the cost relates directly to that activity. The cost of the central support of each activity, comprising the UK salary and overhead costs, are apportioned to the charitable and fundraising activities in proportion to the direct expenditures incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Operating Leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible Fixed Assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | | | |
|-------------------------|----------|------------------|---------|
| • Freehold buildings | 50 years | • IT equipment | 3 years |
| • Fixtures and fittings | 5 years | • Motor vehicles | 3 years |

l) Debtors

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

m) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and Provisions

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

o) Pensions

MAP makes payments to the personal pension plans of certain employees in compliance with the regulations for pensions auto-enrolment. The costs are charged to the Statement of Financial Activities (SoFA) for the period to which they relate. Pension costs are allocated between activities and between restricted and unrestricted funds on the same basis as all other support costs (also see note h).

p) Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the end of the month in which the transaction occurred. Both realised and unrealised gains or losses resulting from conversion of foreign currencies have been dealt with in the SoFA.

q) Financial Instruments Policy

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.
- Cash at bank – classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS

2 Detailed Comparatives for the December 2022 Statement of Financial Activities

	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
Income from:			
Donations and legacies	4,933	2,398	7,331
Charitable activities	-	1,952	1,952
Other trading activities	150	25	175
Total income	5,083	4,375	9,458
Expenditure on:			
Raising funds	1,362	-	1,362
Charitable activities	6,194	4,081	10,275
Total expenditure	7,556	4,081	11,637
Net (expenditure)/income and movement in funds	(2,473)	294	(2,179)
Total funds brought forward	6,381	-	6,381
Total funds carried forward	3,908	294	4,202

3 Income From Donations and Legacies

	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
Gifts	18,958	10,241	29,199	3,868	1,239	5,107
Donated goods and services (see below)	-	549	549	-	1,159	1,159
Legacies	643	-	643	1,065	-	1,065
	19,601	10,790	30,391	4,933	2,398	7,331

In addition to the amount included above under legacy income, we currently have three legacy notifications from estates in the early stages of administration where we are unable to quantify our entitlement.

As discussed in the trustees' report, the trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP's medical missions.

	Year Ended Dec-23 Total days	Year Ended Dec-23 Total £k	Year Ended Dec-22 Total days	Year Ended Dec-22 Total £k
Donated goods and services				
NHS specialists: donation of time during annual leave	511	144	815	258
Donations in kind		403		-
Donations of medical equipment		2		901
		549		1,159

4 Income From Charitable Activities

The following restricted grants were received:

	Year Ended Dec-23 Total £k	Year Ended Dec-22 Total £k
Avaaz: Emergency response in Gaza	177	-
Choose Love: Emergency response in Gaza	130	-
NOWRAC: Emergency response in Gaza	247	-
Humanity First: Emergency response in Gaza	9	-
Islamic Help: Emergency response in Gaza	33	-
Keep a Child Alive: Emergency response in Gaza	16	-
Muntada Aid: Emergency response in Gaza	5	-
Penny Appeal UK: Gaza MoH recovery - zero stock	2	20
Penny Appeal USA: Emergency response in Gaza	30	-
Salam Charity: Emergency response in Gaza	15	-
Stichting Vluchteling: Emergency response in Gaza	195	-
UN OCHA: Emergency response in West Bank	585	-
UN OCHA: Preposition trauma and emergency supplies	451	-
UN OCHA: Emergency response in Gaza	592	-
Islamic Relief Worldwide: Emergency response in East Jerusalem	-	4
Human Appeal: Emergency response in East Jerusalem and Gaza	-	14
Penny Appeal: Winter supplies for vulnerable families in Lebanon	-	132
RCPC: Childhood disability in Lebanon refugee camps	-	1
UN OCHA: Catheterisation in Gaza	-	257
UN OCHA: Trauma and emergency preparedness in Gaza and EJ	-	307
UN OCHA: Support for renal and oncology patients in Gaza	160	250
Sub-total for emergencies and complex hospital care	2,647	985
Jersey Overseas Aid: Protecting GBV survivors in North Gaza	-	39
UNICEF: MHPPS projects in Lebanon	859	769
Sub-total for mental health and psychosocial support	859	808
Jersey Overseas Aid: Sexual reproductive health and rights for women/girls with autism, learning difficulties in Gaza	66	-
RCPC: Childhood disability among Palestinian refugees in Lebanon	10	-
Sub-total for disability	76	-
Arab Fund: Community midwives in Lebanon refugee camps	30	100
Jersey Overseas Aid: Reproductive health and GBV in Gaza	37	-
Islamic Relief Worldwide: Improving neonatal care in West Bank	142	-
Penny Appeal: Malnourished children Gaza	5	5
Jersey Overseas Aid: Protecting GBV survivors in North Gaza	-	39
Juzoor: Family medicine in West Bank	-	15
Sub-total for women's and children's health	214	159
Total income from charitable activities	3,796	1,952

The trustees would like to express their gratitude to these funders for their generous grants.

NOTES TO THE FINANCIAL STATEMENTS

5 Income From Other Trading Activities

	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
Events	269	249	518	150	25	175

6a Analysis of Expenditure on Charitable Activities (Current Year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-23 £k
Grants to partner organisations					
Emergencies and complex hospital care	124	-	138	-	262
Disability	263	99	31	-	393
Mental health and psychosocial support	44	781	83	-	908
Women's and children's health	210	36	138	-	384
Direct programme costs					
Emergencies and complex hospital care	5,218	54	627	-	5,899
Disability	71	6	10	-	87
Mental health and psychosocial support	2	243	46	-	291
Women's and children's health	150	422	91	-	663
Advocacy and campaigns	-	-	-	115	115
Programme implementation and monitoring costs					
Salaries	824	342	335	171	1,672
Other operating costs	177	106	101	2	386
	7,083	2,089	1,600	288	11,060
Organisational support costs (see below)	585	158	112	11	866
	7,668	2,247	1,712	299	11,926

6b Analysis of Expenditure on Charitable Activities (Prior Year)

Grants to partner organisations					
Emergencies and complex hospital care	263	4	252	-	519
Disability	347	208	44	-	599
Mental health and psychosocial support	78	947	182	-	1,207
Women's and children's health	369	68	98	-	535
Advocacy and campaigns	-	-	-	5	5
Direct programme costs					
Emergencies and complex hospital care	2,995	171	385	-	3,551
Disability	362	2	29	-	393

Mental health and psychosocial support	1	64	84	-	149
Women's and children's health	329	393	163	-	885
Advocacy and campaigns	-	-	-	86	86
Programme implementation and monitoring costs					
Salaries	653	292	356	160	1,461
Other operating costs	213	199	185	1	598
	5,610	2,348	1,778	252	9,988
Organisational support costs (see below)	155	78	50	4	287
	5,765	2,426	1,828	256	10,275

Under the provisions of paragraph 16.22 of the Charities SORP, we have taken the exemption from disclosure of the names of the organisations we pay grants to as this disclosure could result in serious prejudice to the recipient organisations.

Description of Thematic Areas

Emergencies and Complex Hospital Care

To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.

Disability

To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.

Mental Health and Psychosocial Support

To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.

Women's and Children's Health

To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.

Advocacy and Campaigns

To improve health outcomes by addressing the barriers to Palestinians' right to health.

NOTES TO THE FINANCIAL STATEMENTS

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Organisational support costs		
Staff costs	333	351
Staff recruitment, training and welfare	92	129
Vehicle and travel costs	10	13
Premises and utility costs	87	62
Communication costs	(1)	14
Depreciation	14	4
Bank and finance charges	1	1
Non capitalised IT costs	90	95
Governance costs	213	220
Organisational support costs excluding foreign exchange (gains)/losses	839	889
Foreign exchange losses/(gains)	166	(567)
	<u>1,005</u>	<u>322</u>

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology (I.T.), human resources, London office facilities, legal and governance matters. These costs are allocated to the cost of raising funds and the cost of our charitable activities in proportion to the expenditures incurred in those areas.

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Allocation of organisational support costs		
Programme costs:		
Gaza	585	155
Lebanon	158	78
West Bank	112	50
Advocacy and campaigns	11	4
	<u>866</u>	<u>287</u>
Cost of raising funds	139	35
	<u>1,005</u>	<u>322</u>

7 Net Income for the Year

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
This is stated after charging:		
Depreciation	22	13
Operating lease rentals:		
Property	74	57
Other	17	10
Auditors' remuneration (excluding VAT):		
Audit fees	32	20
Audits of overseas offices	30	24
Audits of overseas partner organisations	11	17
Foreign exchange losses/(gains)	166	(567)

8 Analysis of Staff Costs, Trustee Remuneration and Expenses, and Cost of Key Management Personnel

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Staff costs were as follows:		
Salaries and wages	2,515	2,314
Redundancy and termination payments	-	58
Social security costs	152	174
Employer's pension and end of service benefit costs (see note below)	388	181
	<u>3,055</u>	<u>2,727</u>

All staff costs including those charged to projects are shown above. Additional end of services provisions have been made for the team of midwives in Lebanon following the collapse of the Lebanese currency and the inability of their social security system to fulfil end of service obligations to those staff.

	Total Year Ended Dec-23 numbers	Total Year Ended Dec-22 numbers
The number of employees whose emoluments fell within the following bands were:		
£k		
80-90	1	1
70-80	3	-
60-70	2	3

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provisions are made for staff which are payable at the end of their service. Such amounts are accrued when earned, based on current monthly salaries and length of service. During the year the movement on this provision was as follows:

	£k
Opening balance at 1 January 2023	578
Net charge for the year	230
Closing balance at 31 December 2023	<u>808</u>

Total employee benefits including remuneration and pension contributions of the key management personnel (MAP's Senior Management Team) for the year to December 2023 were £627k (Dec-22: £511k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-22: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-22: £nil).

Trustees' expenses representing the payment or reimbursement of travel and subsistence costs totalled £4,439 (Dec-22: £1,207).

Aggregate donations from related parties were £3,538 (Dec-22: £904). There were no further related party transactions.

NOTES TO THE FINANCIAL STATEMENTS

9 Staff Numbers

The number of employees in terms of average head count (AHC) and full-time equivalents (FTE) employed during the year was as follows:

	2023 AHC	2023 FTE	2022 AHC	2022 FTE
Project and support staff	58	57	58	58
Marketing and fundraising	14	13	9	9
Management and administration	5	5	5	4
Advocacy and campaigns	3	3	3	3
	80	78	75	74

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible Fixed Assets

	Freehold property £k	Fixtures and fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	14	105	56	376
Additions in year	-	-	59	-	59
At the end of the year	201	14	164	56	435
Depreciation					
At the start of the year	99	14	99	44	256
Charge for the year	3	-	13	6	22
At the end of the year	102	14	112	50	278
Net book value					
At the end of the year	99	-	52	6	157
At the start of the year	102	-	6	12	120

Freehold property is shown at cost of acquisition on 25 March 1992.

Land with a value of £40k (Dec-22: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

12 Debtors

	Dec-23 £k	Dec-22 £k
Tax recoverable on gift aid	2,236	130
Accrued legacy income	636	1,095
Accrued grant income	402	270
Accrued donation income	415	-
Prepayments and other debtors	257	60
	3,946	1,555

13 Creditors: Amounts Falling Due Within One Year

	Dec-23 £k	Dec-22 £k
Trade creditors	215	149
Taxation and social security	57	75
Deferred income	-	147
Accruals	1,801	1,073
End of service accruals for overseas staff (also see note 8)	808	578
Holiday pay accrual	25	25
Other creditors	10	-
	2,916	2,047

14a Current Year Analysis of Net Assets Between Funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	157	-	157
Net current assets	17,934	6,644	24,578
Net assets at the end of the year	18,091	6,644	24,735

14b Prior Year Analysis of Net Assets Between Funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	120	-	120
Net current assets	3,788	294	4,082
Total net assets	3,908	294	4,202

15a Movements in Funds

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Fund balances at 31 December 2023 are represented by:				
Gaza disability	-	141	(141)	-
Gaza emergencies and complex hospital care	250	12,174	(5,894)	6,530
Gaza mental health and psychosocial support	-	19	(19)	-
Gaza women's and children's health	10	281	(291)	-
Lebanon disability	-	18	(18)	-
Lebanon emergencies and complex hospital care	-	48	(48)	-
Lebanon mental health and psychosocial support	-	1,065	(1,065)	-

NOTES TO THE FINANCIAL STATEMENTS

15a Movements in Funds (Continued)

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Lebanon women's and children's health	-	169	(89)	80
West Bank disability	-	17	(17)	-
West Bank emergencies and complex hospital care	-	705	(705)	-
West Bank mental health and psychosocial support	-	28	(28)	-
West Bank women's and children's health	-	169	(169)	-
Advocacy across all areas	34	1	(1)	34
Restricted funds	294	14,835	(8,485)	6,644
Unrestricted funds:				
General funds	3,908	19,870	(5,687)	18,091
Total unrestricted funds	3,908	19,870	(5,687)	18,091
Total funds	4,202	34,705	(14,172)	24,735

15b Prior Year Movement in Funds

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Fund balances at 31 December 2022 are represented by:				
Gaza disability	-	13	(13)	-
Gaza emergencies and complex hospital care	-	1,474	(1,224)	250
Gaza mental health and psychosocial support	-	51	(51)	-
Gaza women's and children's health	-	270	(260)	10
Lebanon emergencies and complex hospital care	-	130	(130)	-
Lebanon mental health and psychosocial support	-	771	(771)	-
Lebanon women's and children's health	-	141	(141)	-
West Bank disability	-	8	(8)	-
West Bank emergencies and complex hospital care	-	166	(166)	-
West Bank mental health and psychosocial support	-	12	(12)	-
West Bank women's and children's health	-	146	(146)	-
Advocacy across all areas	-	34	-	34
Restricted funds	-	3,216	(2,922)	294
Unrestricted funds:				
General funds	6,381	5,083	(7,556)	3,908
Total unrestricted funds	6,381	5,083	(7,556)	3,908
Total funds	6,381	8,299	(10,478)	4,202

Purposes of Restricted Funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £14.8m (2022: £3.2m). In response to the conflict in Gaza and West Bank, we received a significant amount of restricted donations in the last quarter of 2023, much of which will not be expended until 2025, depending on the level of access into Gaza.

16 Reconciliation of Net Income/(Expenditure) to Net Cash Flow Provided by/(Used in) by Operating Activities

	Dec-23 £k	Dec-22 £k
Net Income/(expenditure) for the reporting period (as per the statement of financial activities)	20,533	(2,179)
Depreciation charges	22	13
Increase in debtors	(2,391)	(729)
Increase/(decrease) in creditors	869	(1,737)
Foreign exchange losses/(gains)	166	(567)
Net cash provided by/(used in) operating activities	19,199	(5,199)

17 Analysis of Cash and Cash Equivalents

	1 Jan 2023 £k	Cash flows £k	31 Dec 2023 £k
Cash at bank and in hand	4,574	18,974	23,548
Total cash and cash equivalents	4,574	18,974	23,548

18 Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property Dec-23 £k	Property Dec-22 £k	Equipment Dec-23 £k	Equipment Dec-22 £k
Less than one year	50	48	8	5
One to five years	-	-	5	-
Over five years	-	-	-	-
	50	48	13	5

19 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.



Registered charity no: 1045315

Medical Aid for Palestinians
33a Islington Park Street
London
N1 1QB
United Kingdom

+44 (0)20 7226 4114
info@map.org.uk
www.map.org.uk

Accounts

Registered Charity No. 1045315
Company No. 3038352



MEDICAL AID FOR PALESTINIANS
(A charitable company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2022

Medical Aid for Palestinians

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For the year ended 31 December 2022

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Medical Aid for Palestinians

Reference and administrative information

For the year ended 31 December 2022

CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee which is registered in England & Wales and incorporated in the United Kingdom (Registered no: 3038352), and is a charity registered with the Charity Commission under the Charities Act 2011 (Registered no: 1045315). The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each. Its governing document is the Articles of Association.

HONORARY POSITIONS

The Baroness Morris of Bolton OBE DL	President
Dr Swee Chai Ang FRCS	Patron
Sir Terence English KBE FRCS	Patron
The Baroness Kennedy of the Shaws QC	Patron

DIRECTORS/TRUSTEES

Ms Sarah Eldon - Chair (from 24 Mar 22)	Mr Ramzi Nasir
Mr Steve James - Chair (to 24 Mar 22)	Mr Richard Makepeace
Ms Shireen Jayyusi - Vice Chair	Ms Mary O'Shea
Ms Hilary Wild - Treasurer (from 15 Jun 22)	Dr Jean Bowyer Brown (to 22 Sep 22)
Ms Siham Bortcosh - Treasurer (to 24 Mar 22)	Ms Najwa Abdallah (from 15 Jun 22)
Professor Graham Watt	Mr Mike Egan (from 15 Jun 22)
Ms Katharine Al Ju'beh	Mr Jacob Burns (from 1 Dec 22)
Mr Ghassan Abu Sittah	

KEY MANAGEMENT PERSONNEL

Ms Melanie Ward	CEO
Ms Tina Bajec	CEO (to Jan 22)
Mr Sameer Sah	UK Director of Programmes
Mr Andy Ferguson	UK Director of Programmes (to Jan 22)
Ms Fikr Shalltoot	Director of Programmes Gaza
Dr Ali Dakwar	Director of Programmes Lebanon
Ms Aisha Mansour	Director of Programmes West Bank
Mr Rohan Talbot	Director of Advocacy & Campaigns - Acting
Mr Iain McSeveny	Director of Finance
vacant	Director of Fundraising

SOLICITORS

Bates Wells
10 Queen Street Place
London
EC4R 1BE

AUDITOR

Sayer Vincent LLP
Chartered accountants and statutory auditor
Invicta House, 108-114 Golden Lane
London, EC1Y 0TL

BANKERS

The Co-operative Bank PLC

83 Cornhill
London EC3V 3NJ

Barclays Bank

Leicester LE87 2BB

Europe Arab Bank PLC

35 Park Lane
London W1K 1RB

Bank of Palestine

Ramallah, Palestine

Bank Audi SAL

Ashrafieh Sodeco Branch
Beirut, Lebanon

Arab Bank

Ramallah, Palestine

REGISTERED OFFICE

33a Islington Park Street, London, N1 1QB.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Strategic report

Purposes and Aims

MAP was established in 1984 and is a UK-based, non-governmental, independent, non-political, non-religious charitable organisation which is registered with the Charity Commission. It is a company limited by guarantee, not having a share capital.

We work for a future where every Palestinian has access to a comprehensive, effective and locally-led system of healthcare, and the full realisation of their rights to health and dignity.

To achieve this, we work in collaboration with Palestinian communities and trusted local partners to answer a wide range of health and social needs, from providing vital medical aid in emergencies, to supporting the development of better health services for the long term. We also uplift the voices of Palestinians, and campaign for an end to the barriers to health and dignity that come from living through occupation, displacement, discrimination, and conflict.

Our programmes address:

- Humanitarian aid and relief;
- Significant gaps in the provision of health services;
- Community based health development; and,
- Capacity building, including education and training.

MAP works in partnership with local and international organisations, UN agencies and academic institutions to achieve its aims. MAP delivers medical and humanitarian aid in an impartial manner to those most vulnerable and at risk.

In setting our programme each year, we have regard to both the Charity Commission's general guidance on public benefit and to the advancement of health or the saving of lives. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Review of Activities

The charity's main activities and who it helps are described below. All its charitable activities are undertaken to further MAP's charitable purposes for the public benefit. In 2022, our programmes in Lebanon and the occupied Palestinian territory (oPt) included projects in:

- Emergencies and Complex Hospital Care;
- Disability;
- Mental Health and Psychosocial Support;
- Women's and Children's Health; and
- Advocacy and Campaigns.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

This report provides an overview of our charitable projects. If you would like further information on our work in 2022, MAP will be publishing an impact report in the latter half of 2023.

During 2022, MAP continued delivering programmes in line with our 2020-2022 strategy. The strategy outlines how we work towards improving the health of Palestinians, strengthening the technical and professional capacities of our partners, and raising awareness of violations to the right to health of Palestinians. The organisational objectives and programmatic priorities/objectives within the strategy demonstrate an increasing level of integration and cohesion between MAP's programme implementation, capacity building support, and advocacy work to achieve our goals.

Emergencies and Complex Hospital Care

For the third year in a row, MAP faced multiple emergencies in all three areas of operation at the same time. In the West Bank, 2022 became the deadliest year on record since the UN started systematically recording fatalities in 2005, with 155 Palestinian fatalities, including 36 children, and 10,176 injuries. Palestinians in the West Bank are experiencing significantly escalating threats to their health and dignity as a result of escalating Israeli military and settler violence, characterised by repeated military raids on Palestinian towns and cities, routine use of excessive force, attacks by settlers, and violations against healthcare workers and facilities.

For the past 15 years, Gaza has been under an illegal blockade and closure that has created a perpetual humanitarian and health crisis that continues to deteriorate each year. Humanitarian needs remain desperately high. More than two million Palestinians continue to be denied their right to freedom of movement, severely impacting their access to healthcare, electricity, and water. While Gaza continues to recover from the devastating 11-day military assault in May 2021, August 2022 saw another three days of military hostilities that killed 49 Palestinians, including 17 children, and injured 360 others (UN-OCHA). In addition to widespread civilian casualties, this latest military offensive has caused extensive damage to homes and essential infrastructure, including at least one healthcare facility. The recent airstrikes on Gaza and terrible injuries sustained by men, women, and children, have placed further strain on health services already crippled by chronic shortages, the Covid-19 pandemic, and a depleted, exhausted workforce.

In 2022, the economic crisis in Lebanon continued to worsen, pushing the most vulnerable, including Palestinian refugees, into further poverty and suffering. Every vital sector in the country was affected, especially the health sector where access to essential healthcare became a challenge for many, and healthcare institutions struggled to maintain their services. Food security became a major concern for the poorest families, and risks of malnutrition, especially for pregnant women, children, and others increased. Psychosocial, health, and protection risks for children and youth, including children with disabilities, increased.

This all occurred against a backdrop of military occupation, conflict, and displacement, which continue to endanger Palestinian lives and wellbeing in the oPt and Lebanon. Hospitals and primary care facilities are under-resourced, and staff do not have ready access to the training needed to update their knowledge and skills. In a volatile environment, preparation and specialist training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong, well-resourced healthcare systems that can respond efficiently and effectively in emergency situations as well as provide comprehensive, high quality routine services. We work in partnership with local healthcare providers to ensure hospitals and other key health facilities are appropriately stocked and equipped.

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For the year ended 31 December 2022

Emergency response

In the West Bank, MAP continued to support hospitals and first responders to cope with the increased caseload of emergency and trauma cases. MAP delivered two new ambulances to the Palestine Red Crescent Society (PRCS) to support the vital work of their paramedic teams. We also delivered trauma training for staff in Palestinian governmental hospitals, as well as for medics who provide pre-hospital services, and supported hospitals and first responders to cope with the increased caseload of emergency trauma cases.

Shortages of medications and medical supplies have always been one of the main issues for the healthcare system in Gaza, aggravated further by the Covid-19 pandemic and frequent Israeli military offensives. MAP's teams in Gaza continue to work closely with partners to ensure that Palestinians get the medical aid they need during this critical time. Stock levels of essential drugs and consumables remained precariously low in Gaza in 2022, and at the time of the three-day military assault in August the local health authorities reported that 207 items (40% of essential drugs) were at less than one month's supply in Gaza's stores. MAP responded by releasing over \$87k of essential drugs, lab items, and disposables from our pre-positioned stores to the local health authorities and Gaza's hospitals, which could benefit over 30,000 patients. Even before the August assault, there was less than one month's supply of almost half of all essential drugs (46%) in Gaza – the highest zero stock level since March 2021. Across all of 2022, MAP procured and delivered essential drugs and supplies worth over \$438k benefitting over half a million patients.

In Lebanon, more than 5,000 highly vulnerable families living in nine Palestinian refugee camps received nutritional assistance, including food parcels and nutritional counselling, which helped them remain safe and food secure and prevented them from resorting to dangerous coping strategies. These families include those living in extreme poverty, women-headed households, families with members with disabilities or severe chronic illnesses such as kidney failure or cancer, and families with pregnant or nursing mothers. The impact of the crisis was mitigated for around 20,000 children who had regular access to psychosocial support and protection activities at our local partners' community centres. Through MAP's team of community midwives, more than 2,500 children had a good start in life through adequate antenatal, new-born, and infant care and more than 4,000 mothers had a safe pregnancy and were supported to remain healthy, and food secure during a critical period in their lives.

Disability

People with disability are often amongst the poorest and most marginalised groups in all societies, but particularly in developing countries with poor levels of basic services, and limited or no social and legal protection mechanisms. Palestinians with disability, living under occupation, displacement and as refugees, are especially at-risk. Lack of opportunities and access to health, education, livelihood and social services compounds the cycle of disability as both a cause and consequence of associated poverty. A weak, fragmented and unrepresentative disability movement struggles to challenge and address stigma, discrimination, and human rights violations, particularly concerning women with disabilities and people with complex impairments. The situation is compounded by the dominance of the medical approach within services, which can further disempower and stigmatise people with disability.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

MAP is committed to supporting a social and human rights approach to disability which focuses on the empowerment of children and adults with disabilities. MAP's commitment is to promote and uphold the principles defined by the 2008 UN Convention on the Rights of Persons with Disability and to promote an inclusive and holistic approach to disability services in line with the WHO Community-Based Rehabilitation (CBR) guidelines (WHO, 2010). CBR is a fully developmental approach to disability focusing not just on rehabilitation but on equal opportunities and social inclusion. MAP continues to support a twin-track approach promoting the mainstreaming of disability within society, as well as supporting disability specific interventions as required. In both approaches, initiatives are refined in response to needs and contexts, and always encourage the active participation and influence of people with disabilities, their families and communities.

Sexual reproductive health (SRH) & rights for women and girls with autism, learning difficulties, and intellectual disabilities.

This year saw the expansion of our community programmes into new areas of work, including addressing the sexual and reproductive health rights of women and girls with disabilities in Gaza. With local partners, the Culture and Free Thought Association (CFTA), the Abdel-Shafi Community Health Association (ACHA), and the Stars of Hope Society (SHS), MAP is working to enhance the access of vulnerable women and girls with intellectual disabilities, learning difficulties, and autism to gender-sensitive comprehensive multisectoral sexual and gender-based violence (SGBV) services and raise awareness of the rights of these women and girls. In 2022, 110 girls received SRH and education services, and 100 girls received training on daily living skills related to self-care, personal hygiene, and home management. The CFTA also published a video on social media led by the girls and the young women to raise awareness of the impact of bullying, affirm their rights, and discuss their dreams.

Rehabilitation pre-school for children with complex & multiple disabilities

MAP's local partner, the Ghassan Kanafani Cultural foundation (GKCF) provides quality care to disadvantaged children, especially Palestinian refugees in Lebanon. In 2022, 79 children aged 1-12 years with multiple and complex disabilities and/or learning difficulties received early childhood education, including the development of cognitive and linguistic skills, and therapeutic interventions including physical therapy, occupational therapy, speech therapy and psychological services, through GKCF's rehabilitation pre-school. The pre-school also prepares these children for future integration into mainstream education and in the community. Families of the children receive education, training, and psychosocial support to enable them to continue their children's learning and rehabilitation activities at home and also in facing the difficulties that often result from having children with disabilities in a social and cultural context that discriminates against and excludes persons with disability.

Mental Health and Psychosocial Support

For Palestinians, the high levels of acute and chronic stress due to the protracted occupation and related political violence, displacement, pandemic, increasing rates of unemployment and poverty, are taking a heavy toll on mental health. Exposure to threats to personal safety, further displacement, arrests, and detention, as well as periodic outbreaks of shelling and bombardment, render the entire population more vulnerable to mental health problems and psychological distress.

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Multiple studies indicate that the number and type of traumatic exposures is positively correlated with Post-Traumatic Stress Disorder, depression, anxiety, risk-taking behaviour, and other emotional and behavioural problems. Specific groups including children, adolescents, women, older persons and ex-prisoners/detainees, are all placed at a significantly higher risk of experiencing severe psychological distress under these conditions.

The ongoing humanitarian emergencies in Gaza, the West Bank, East Jerusalem, and Lebanon have highlighted the continuous need to provide mental health and psychosocial support services (MHPSS). These help individuals and communities to heal psychological wounds and rebuild social structures. For many Palestinians, there has been a complete breakdown of normal family and community support networks, leaving them isolated and vulnerable. Meanwhile, the priority of the main health providers in the oPt and Lebanon remains focused on physical illness, lacking the resources and capacity to respond adequately to mental health and psychosocial needs. MAP's work helps to support Palestinians in their determination to be resilient and active survivors. Our aim is to help people to rebuild meaning, coherence, and relieve stress in their lives, and to limit the development of further complications, whilst also addressing interpersonal, family, social, and cultural issues.

Improving psychiatric care in the West Bank

MAP continues to work to improve the quality and productivity of the psychiatry residency programme at Bethlehem Psychiatric Hospital, and to support the integration of mental health into primary healthcare services. The project targets around 100 staff at Bethlehem Psychiatric Hospital (including 5 psychiatric residents and 4 psychiatrists) and 9 psychiatrists working at Community Mental Health Centres across the West Bank. This year saw training missions to the West Bank resume and MAP supported the revision of the national electroconvulsive therapy (ECT) protocol in collaboration with doctors at Bethlehem Psychiatric Hospital. This is supported by continuing clinical teaching in ECT and ongoing ECT supervision sessions for residents at the hospital. Capacity-building of psychiatry residents continues through fortnightly supervision sessions, one-to-one mentoring, as well as access to continuing professional development opportunities through the Royal College of Psychiatrists' online education platform. Work also began this year on developing a Mental Health Strategy for Children and Adolescents in Palestine.

Psychosocial & protection programme for children & youth in the Old City

Amidst escalating violence in the West Bank and East Jerusalem, there is increasing need for safe spaces and psychosocial support for children and young people affected by violence and systematic discrimination in East Jerusalem. Through our partnership with the Al Saraya Centre in the Old City of East Jerusalem, we work with the most marginalised community groups to strengthen their mental health, supporting children, teachers, women, youth, and Al Saraya staff to cope with the challenges they face living under occupation. The project engages children aged 6-15 through non-formal education, life skills, community initiatives and extracurricular activities. It invests in women to empower them to enjoy a better life and to enable them to be supportive of their families through awareness-raising and life skills sessions, sexual and reproductive health training, stress management and debriefing techniques and engages youth through vocational, employability and entrepreneurial activities, as well as informative and educational trips. In 2022, 398 children, 113 youth, and 235 women were reached through this project.

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Women's and Children's Health

Women and children's health remains a major cause for concern for Palestinians in the oPt and Lebanon. Palestinians have unacceptably high rates of maternal and child mortality and morbidity. Women and children are still the most vulnerable in situations of conflict and prolonged occupation, with women disproportionately affected by the mental health situation (UN Women Gender Alert 2021). Increasing access to quality care and promoting health and care-seeking behaviours among communities and households are key to improving maternal, neonatal and child health. MAP espouses an integrated approach, encompassing reproductive health, safe motherhood, and essential child health services, together with psychosocial care, parenting support and recognition and response to cases of child abuse, neglect and sexual/gender-based violence.

Womens' protection and empowerment: Working together for change

Decades of occupation, blockade, conflict-related violence, and traditional cultural norms creating gender inequality has exacerbated the risks facing women and girls in Gaza, including discrimination and gender-based violence (GBV). In response, MAP is working with the CFTA's Women's Health Centre in Al Buraij refugee camp, the only centre in the Middle Area of Gaza providing multisectoral and comprehensive services to women and girls, including those at risk of, and survivors of, breast cancer and SGBV, and with disabilities. In 2022, 1,612 women, 117 girls and 6 boys were provided with clinical check-ups, and sexual and reproductive healthcare. Other services included psychosocial support, legal support, economic empowerment, advocacy, and capacity building. Women also received family planning services, diagnostic procedures for early detection of cancer, and individual and group therapy.

Mobile clinic services South Hebron, Jordan Valley, and East Jerusalem

MAP is witnessing a growing need for access to mobile primary healthcare services in Bedouin communities in Area C of the West Bank that are threatened with demolitions, forcible displacement, and lack access to permanent healthcare facilities. Through our long-term partnership with the Palestinian Medical Relief Society (PMRS), 15 isolated communities in Jordan Valley and East Jerusalem and 10 isolated communities in Area C of Hebron are provided with essential primary healthcare, including curative and screening services as well as general empowerment activities, such as health education and first-aid training. In 2022, the mobile clinics treated 14,270 cases, 4,351 of which were women's health cases and 5,904 were children. Six hundred and sixty-six health awareness sessions and information campaigns were held for 7,101 community members on topics including non-communicable diseases, womens' health, family planning, sexual and reproductive health, and nutrition.

Advocacy and Campaigns

MAP's vision is a future in which all Palestinians can access an effective, sustainable and locally-led system of healthcare and the full realisation of their rights to health and dignity. MAP's Advocacy and Campaigns programme works to remove social, economic and political barriers to this vision by carrying out research on themes related to Palestinians' right to health and dignity; raising awareness of these issues with the public, media and with policymakers in the UK and internationally; and motivating these audiences to take action through a range of targeted activities. In 2022, we developed a five-year strategy for MAP's advocacy and campaigning activity to help ensure alignment with our organisational objectives and drive impact. Our key activities this year focused on the following thematic areas:

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For the year ended 31 December 2022

- Women's and children's health;
- Mental health and psychosocial support;
- The rights of people with disabilities;
- Emergencies and complex hospital care; and
- Cross-cutting themes of access, protection, and development.

Women's and children's health

This year we continued to raise the profile of the many challenges to women's and children's health in the occupied Palestinian territory and Palestinian refugee camps, and how MAP's programmes and partners are helping address some of these. This included profiling the work of MAP's community midwives in Lebanon, and a series of case studies on barriers to breast cancer care in Gaza and the West Bank. More than 600 supporters took part in our "email your MP" action for breast cancer awareness month.

Mental health and psychosocial support

This year our work addressed the contextual factors that undermine Palestinians' mental health and psychosocial wellbeing, focussing largely on the experience of women and young people affected by systematic discrimination, displacement, and blockade. We published interviews and case studies from community members involved with our projects, and began planning for a youth-led creative advocacy project with the Saraya Centre that will launch in 2023 and seek to connect marginalised youth in London and East Jerusalem. As part of our drive towards increasing local advocacy and communications, we also supported MAP's staff in the West Bank in the development of a public health radio campaign.

The rights of people with disabilities

As part of our ongoing commitment to promote the rights of Palestinian people with disabilities across all areas of operation, MAP continued to engage with the team of the UN Special Rapporteur on rights of persons with disabilities to provide analysis and data from MAP's programmes. In partnership with the Palestinian Circus School we have worked to promote their research findings into the impact of their inclusive "social circus" modality on the wellbeing of persons with intellectual disabilities, and will publish a blog and video on this work in early 2023. We continued to provide visibility to the work of our projects and partners in Gaza and Lebanon through the website and social media.

Emergencies and complex hospital care

In seeking to address the physical and bureaucratic barriers to healthcare access in Gaza, MAP co-published a report with Al Mezan Centre for Human Rights on the impact of Israel's permit regime on patients. This report was shared with a wide network of MPs, government officials and local and international media. We also provided a written submission to the UN Special Rapporteur for human rights in the occupied Palestinian territory on the impact of deprivation of liberty on Palestinian health.

Cross-cutting themes: access, protection and development

In seeking to address the physical and bureaucratic barriers to healthcare access in Gaza, MAP co-published a report with Al Mezan Centre for Human Rights on the impact of Israel's permit regime on patients. This report was shared with a wide network of MPs, government officials and local and international media. We also provided a written submission to the UN Special Rapporteur for human rights in the occupied Palestinian territory on the impact of deprivation of liberty on Palestinian health.

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For the year ended 31 December 2022

Violations against Palestinian health workers and facilities continued to blight the occupied Palestinian territory in 2022. More than 1,200 supporters emailed their MPs on the issue in March, and MAP called for accountability for such violations at UN Human Rights Council through an oral statement in July. Throughout the year we collected testimony from healthcare workers about attacks and obstruction and publicised these across social media. We also again contributed to the oPt section of the Safeguarding Health in Conflict Coalition's annual report, and helped promote this report to key audiences.

A key priority for 2022 was promoting the findings and recommendations from our position paper, *Systematic Discrimination and Fragmentation*, as key barriers to Palestinian health and healthcare, which was published at the end of 2021. Our key messages were raised by parliamentarians through a range of parliamentary activities, including a briefing event alongside Amnesty International, Human Rights Watch, and Al Mezan, prompting a range of parliamentary questions and interventions, and a motion on our paper was tabled before the Scottish Parliament.

We also promoted our key messages at the UN Human Rights Council through a written submission, two oral statements, a joint side event for diplomats, and a submission to the UN Special Rapporteur for the oPt. We also finalised a 'policymaking checklist' to translate our key advocacy asks into a practical tool for MPs and others, which we promoted at Labour and Scottish National Party annual conferences.

The impact of systematic discrimination and fragmentation on health was also the key thematic focus for our "Every Palestinian" campaign which ran throughout the year. Our 'handraiser' action, run in cooperation with MAP's fundraising team, gathered more than 30,000 signatures. The campaign also featured heavily across our social media output throughout the year, aided by celebrity engagement.

With UK aid cuts compounding the resource challenges for Palestinian health providers, particularly the Palestinian Ministry of Health and UNRWA, calling for a reversal of these cuts was also a major priority for MAP in 2022, and a focus of much of our parliamentary activity throughout the year. MAP and the Council for Arab-British Understanding re-started in-person parliamentary delegations to the occupied West Bank after the Covid-19 hiatus, taking one group of Labour MPs (including the Shadow Middle East Minister) and one group of Liberal Democrat parliamentarians (including the Foreign Spokesperson) to see MAP's projects and witness the growing health and dignity challenges on the ground.

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Plans for the future

Core Humanitarian Standards (CHS) for quality and accountability

MAP is committed to ensuring we are accountable to the communities we work with, and to uphold their right to having a responsive, effective, and accessible feedback mechanism. MAP plans to undertake our second self-assessment as part of the CHS Verification Scheme in 2023, while work on developing MAP's feedback mechanism continues. Staff will be supported in handling feedback to enhance our programming and our feedback mechanism will be promoted among the communities with whom we work.

Monitoring and evaluation

MAP remains committed to providing monitoring and evaluation training and support to partners and is undertaking a revision of our own PMEAL (Planning; Monitoring; Evaluation; Accountability; Learning) strategy. We piloted the use of a new human rights framework in our 2022 project evaluations, which will now be used for all future internal and external evaluations. MAP will also begin developing a new online PMEAL system in 2023.

Safeguarding

All MAP staff, trustees, and medical volunteers will continue to complete safeguarding training, while programme staff and our local partners receive more detailed, case-based safeguarding training. In 2023, our teams will ensure a comprehensive package of support is available for survivors of safeguarding incidents, including referrals for legal support, social welfare, vocational training, access to health services, and psychological support.

Inclusion

Promoting inclusion, embracing diversity, and challenging discrimination of all forms remain priorities for MAP, our partnerships, and all our programmatic activity. MAP has established an Inclusion Working Group that will address key issues in 2023, including the roll out of a language guide for disability, and strengthen our policies to promote gender inclusion. We continue to prioritise inclusion through our programmes and are commencing a new five-year project in partnership with the Royal College of Paediatrics and Child Health (RCPCH), in collaboration with PRCS, UNRWA, and the Palestinian Disability Forum to better identify and treat cognitive and developmental delays in young children in Lebanon's refugee camps.

Key project goals for 2023

Below are the key plans for our projects in 2023:

- For over 15 years Gaza has been in a protracted emergency state, facing repeated military assaults and the prolonged impact of the occupation and the blockade that have resulted in a huge influx of complex injuries. 2023 will see the strengthening of our newly established haematology and vascular surgery projects in Gaza, which underpin and overlap with MAP's existing emergency response projects.
- In line with our new 2023-2027 strategy, MAP will continue to build on our integrated capacity building support within our project plans. Priorities will be agreed with our partners following completion of initial needs assessment, project planning, and due diligence processes. Capacity building will be incorporated within initial work plans, budgets, and linked monitoring/evaluation plans, with progress reviewed on an annual basis.

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For the year ended 31 December 2022

- MAP will continue further expansion of our neonatal work. In addition to our longstanding neonatal project in Gaza, we have recently begun supporting five neonatal units in the refugee camps of Lebanon with a project implemented with RCPCH as well as beginning a new project supporting a neonatal intensive care unit in East Jerusalem.

Key advocacy and campaign goals for 2023

During 2023, in line with our commitments in MAP's five-year strategy, we will seek to contribute to realising the rights to health and dignity of Palestinians in the occupied Palestinian territory and Lebanon through the following five domains of influence: enabling the communities we serve to take the lead; strengthening and empowering our networks and civil society partners; shifting narratives in traditional and social media; mobilising the public in the UK and internationally to act; and promoting better policy from governments, parliamentarians and other powerful decision-makers in the UK, UN and broader international community. Our advocacy and campaigns work for the year will focus on:

- Addressing systematic discrimination and fragmentation as key barriers to Palestinian health and dignity, particularly as affecting women's and children's health, the rights of persons with disabilities, mental health and psychosocial wellbeing, and communities affected by emergencies.
- Improving the reach and impact of MAP's communications output with new and existing audiences.
- Building trust and engagement with parliamentarians and officials in the UK, and seeking new opportunities for impactful advocacy internationally.
- Ensuring Palestinian voices and perspectives are at the forefront of communications and advocacy, with increasing focus on advocacy at the local level and empowering partners and communities to speak out internationally.

Financial Review

In December 2021, the Board approved a budget deficit to expend surplus reserves in stages over the course of 2022, mindful of the potential impact of world events on income generation activities. By mid-year, although forecasts for voluntary income were in line with expectations, there were concerns on the outturn for institutional income based on discussions with donors and the events developing in Ukraine. As a result, some of the plans we had for additional programme expenditure in the second half of 2022 were cancelled. Forecasts were carefully monitored during the year and although the level of voluntary income met the target for 2022, institutional income was £1m below expectations. We will continue to look to develop and diversify our income streams. During 2022 the Board's Finance Committee reviewed the recommendations from strategic reviews of our major fundraising income sources. From this, the Board recognise the need to continue to develop our income from institutional donors and approved the recruitment of two new posts in this area. These roles have now been filled. The budget for 2023 has been set with some caution, based on similar levels of income as achieved in 2022 and on the understanding that it will take some time to build up relationships with new institutional donors.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

Reserves Policy

The trustees' policy is to hold sufficient free reserves to enable the charity to:

- respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- inform the organisation in planning, budgeting and forecasting.

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. This is calculated as total unrestricted funds less the value of any tangible fixed assets held for the charity's use and any other illiquid assets.

In setting the reserves requirement, trustees and senior management have developed 'risk group areas' based on the current risk register, and evaluated the scenarios that might reasonably arise should those risks materialise. Based on this review, the trustees consider a sufficient level of free reserves to be between £2m-£2.5m. The midpoint of this range represents around three months of operating expenditure.

For 2023, the Board has approved a budget deficit for the year and our additional reserves have already been allocated to our medical projects. In view of the continuing volatility in the global economy and geopolitical events and its potential impact on our income generation activities, the trustees will monitor the financial position closely during the year.

Actual and forecast level of free reserves are reported regularly at board meetings and the trustees aim to keep free reserves within the target range, other than in exceptional circumstances.

Asset values

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It had a balance sheet value of £102k at 31 December 2022 (also see note 11). The property, located within a residential terrace, is used as office premises for MAP's staff who are based in London. Based on the square footage of our premises and the average market rates achieved in the surrounding area, the local agents suggest an estimated valuation in the region of £1.5m to £1.6m.

Donated goods and services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions. These have been included by way of a note to our accounts (note 3), as their value would not otherwise have been afforded from MAP's planned expenditures for 2022.

Time donated by NHS specialists

A total of 815 days of medical specialists' time was donated during their annual leave to our capacity building projects in Lebanon, Gaza, and the West Bank. Using standard NHS rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2022 was £258k. A total of 82 volunteers joined us across 39 missions in 2022.

Donated medical equipment

In 2022, we received a total of £900k worth of equipment, personal protective equipment (PPE), and supplies donated by medical institutions and companies to our capacity building projects.

MAP is able to harness the goodwill and incredible generosity of the British public and support from across the world through the work we undertake to provide medical aid to Palestinians living under occupation and as refugees.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

The charity's approach to fundraising

We generate funds from a wide range of donors, who kindly and generously support our work. This includes individual cash donations from members of the public, regular gifts, sponsorship, corporate donations, legacies, trusts, foundations, institutional and charity partnerships, and Gift Aid.

We value our supporters very much and we aim to keep them updated on how their donations and gifts are used. We communicate regularly with our supporters through our website, email, social media, newsletters, appeals, and other printed materials. We are available to support fundraisers via phone or email. Our supporters are given an option to control if and how often we contact them and we have processes in place to monitor this.

We do not buy any data lists and we never sell our supporters' data. We have secure systems in place to prevent inappropriate access to data and protect individual privacy.

Participation in fundraising regulation and compliance with fundraising codes and practice

We are registered with the Fundraising Regulator. We follow the Institute of Fundraising's Codes of Fundraising Practice and comply with the principles embodied in the codes. Our fundraising activities are not outsourced to professional fundraisers, and our in-house team is led by a Director of Fundraising.

MAP's Finance and Operations Committee meets regularly throughout the year to review and monitor fundraising plans and activities. The committee reports to the Board of Trustees at quarterly meetings.

The number of complaints received

Our complaints process is regularly reviewed and is managed within the Fundraising Team by the Supporter Care and Database Manager. In 2022, we received no complaints about our fundraising.

How the charity protects vulnerable people

We communicate with supporters on a regular basis, but only when they have given us consent, and we take care to communicate with them via their preferred channel. We periodically contract companies to help us produce fundraising appeals in print or online to recruit new supporters. We keep a record of those people that have consented to be contacted by us by post, telephone, or email. We do not undertake telephone fundraising campaigns.

We do receive requests from supporters to be removed from our mailing list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance.

We are signed up to the Fundraising Preference Service, through which we have received 32 requests from supporters over five years. (none in 2022).

How we monitor our fundraising activities undertaken by third parties

We know that supporters fundraise on MAP's behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within regulations and the Code of Practice. We supply supporters with a MAP "in support of" logo, to ensure the public know that they are not MAP staff, but volunteer supporters who are fundraising.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

Principal risks and uncertainties

At their December 2022 meeting, the Board approved the creation of an Audit, Risk and Governance sub-committee (ARGC), and its Terms of Reference. The committee is made up of trustees and two recently appointed independent members. In relation to the management of MAP's principal risks and uncertainties, the ARGC will :

- review the risk register at each meeting, propose amendments if appropriate, and recommend for approval by the Board;
- consider possible risks to the achievement of MAP's charitable objectives posed by emerging external factors (e.g. political, economic, social, technological, legal or environmental).

The trustees, advised by the ARGC identified MAP's five principal risks as follows:

- Closure or severe impediment to access or operations of an overseas office;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);
- Injury, loss of life or kidnap of staff or visitors caused by outbreak of war or escalation of violence;
- Loss of direction and impact; and,
- Significant reduction in funding for programmes; and,
- Cyber security breach.

In December 2022, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Seek opportunities to cooperate and coordinate with networks (Palestine Platform, AIDA and others) and partners to address issues of closing civil society space in UK and oPt.
- Strengthen operational resilience by developing a crisis management and response plan, that includes the safety of MAP's staff and volunteers.
- Monitor the implementation of MAP's new five-year strategic plan and develop KPI's to measure achievement and impact.
- Agree and implement recommendations from the strategic reviews of our fundraising operations and closely monitor fundraising performance in the light of the current economic and geopolitical situation.
- Select and implement a new supporter database to replace an existing system that will no longer be supported by the vendor.☐
- Undertake cyber maturity assessment and network penetration testing to identify areas where systems can be strengthened.
- Deliver micro module-based learning for staff on cyber security.

This is the end of the Strategic report.

Treasury Management Policy

The trustees have the power to invest in such assets as they see fit. In practice, we aim to invest any surplus cash funds in short-term deposits across a range of banks.

Treasury activities have the objective of providing adequate liquidity for MAP's needs and of minimising risk, in a cost-effective way. It is the responsibility of the Director of Finance to assess the appropriate level of deposits at any time, taking into account the predicted cash needs, and to manage these deposits, under the supervision of the Chief Executive and Treasurer.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

Remuneration Policy

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of five salary grades. The trustees, advised by its Finance Committee, consider annually whether a cost of living award will be paid which is based on relevant cost of living indices for the countries of operation, and dependent on affordability.

Operational Planning and Strategy Development

The trustees held a "strategy away-day" in September 22 to review a draft of MAP's new five-year strategy from 2023-2027, presented by its senior management team. Following feedback and further developments the strategy document was approved by the Board in December 2022. The trustees also approved the annual operational plan and budget for 2023.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 March 1995 and registered as a charity on 29 March 1995.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company. It is governed by its Articles of Association, as amended from time to time (most recently in 2016) to take account of applicable changes in legislation and best practice.

Recruitment and appointment of charity trustees

We have a policy of advertising openly for new trustees. Formal interviews are conducted, and the successful candidates are voted onto the Board at a Board Meeting. They are given an introduction to the work of the charity by the Chair and Chief Executive and are provided with the information necessary to fulfil their duties.

The Articles of Association allow for at least seven and not more than eighteen trustees to be appointed. It is our policy that trustees can serve up to three terms in office, each of three years' duration. At the end of each term, they must resign and may stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

The trustees who held office during the financial year and at the date of this report are set out in the Company Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The Board of Trustees meets quarterly. An additional meeting is usually held to review the overall strategy of the charity. There are four established sub-committees of the Board: the Programme Advisory Panel, the Campaigns Advisory Panel, the Finance and Operations Committee, and the newly-formed Audit, Risk and Governance Committee. These committees meet on a quarterly basis and deal with specific issues relevant to the particular area of MAP's activities. In addition, individual members of committees are called upon between committee meetings to provide specific technical advice in relation to MAP's work.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

Charity Governance Code and Self-Assessment

The Board has agreed that the ARGC shall obtain periodic reviews of MAP's governance arrangements compared with the principles and recommended practices set out in the Charity Governance Code for larger charities. Such reviews:

- shall be carried out every two years unless otherwise agreed by the Board;
- may be undertaken internally by one or more trustees or co-opted members of ARGC, or externally by a third party with appropriate expertise if agreed by the Board; and,
- shall be reported to the Board, with recommendations for strengthening any identified weaknesses.

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees. There are currently 74 full-time equivalent staff members. During 2021 and 2022 we have gradually built up our capacity to deliver high quality programmes and to consolidate and enhance the added value we bring to our partnerships.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes.

The trustees would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

Audit and compliance

We have been strengthening our partner due diligence framework since the introduction of MAP's formal policy document in December 2016. We continue to conduct regular due diligence reviews of all of our existing partners and require initial operational and financial assessments to be prepared for all new partners before we enter into any grants arrangements or memoranda of understanding. We also have also due diligence procedures for our medical suppliers in Palestine and Lebanon and we monitor their performance as part of our procurement procedures.

The external audit of our implementing partners is also ongoing. During 2022 we completed the audit of six partners and expect to undertake a further seven partner audits for 2023.

In March 2023 the ARGC will review the audit plan prepared by MAP's Senior Internal Audit & Compliance Manager and will set priorities for MAP's internal audit assignments.

The trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2022

Statement of trustees' responsibilities

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 these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and,
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' Annual Report, which includes the review of activities, has been approved by the Trustees on the date below and signed on their behalf by:

Sarah Eldon, Chair
17th April 2023

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Medical Aid for Palestinians' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Medical Aid for Palestinians

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-22 £k	Total Year Ended Dec-21 £k
Income from:					
Donations and legacies	3	4,933	1,239	6,172	11,097
Charitable activities	4	-	1,952	1,952	2,296
Other trading activities	5	150	25	175	229
Total income		5,083	3,216	8,299	13,622
Expenditure on:					
Raising funds		1,362	-	1,362	1,291
Charitable activities	6	6,194	2,922	9,116	10,711
Total expenditure		7,556	2,922	10,478	12,002
Net (outgoing)/incoming resources and movement in funds	7	(2,473)	294	(2,179)	1,620
Reconciliation of funds:					
Total funds brought forward		6,381	-	6,381	4,761
Total funds carried forward		3,908	294	4,202	6,381

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Medical Aid for Palestinians

Balance sheet

Company no. 3038352

As at 31 December 2022

	Note	£k	Dec-22 £k	£k	Dec-21 £k
Fixed assets:					
Tangible assets	11		<u>120</u>		<u>107</u>
Current assets:					
Debtors	12	1,555		826	
Cash at bank and in hand		<u>4,574</u>		<u>9,232</u>	
		6,129		10,058	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(2,047)</u>		<u>(3,784)</u>	
Net current assets			4,082		6,274
Total net assets			<u>4,202</u>		<u>6,381</u>
The funds of the charity:	15				
Restricted income funds			294		-
Unrestricted general funds			<u>3,908</u>		<u>6,381</u>
Total charity funds			<u>4,202</u>		<u>6,381</u>

Sarah Eldon
Chair

Hilary Wild
Treasurer

17th April 2023

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2022

	Note	£k	Total Year Ended Dec-22 £k	£k	Total Year Ended Dec-21 £k
Net cash provided by operating activities	16		(5,199)		4,106
Cash flows from investing activities:					
Purchase of fixed assets		(26)		-	
Net cash used in investing activities			(26)		-
Change in cash and cash equivalents in the year			(5,225)		4,106
Cash and cash equivalents at the beginning of the year			9,232		5,137
Change in cash and cash equivalents due to exchange rate movements			567		(11)
Cash and cash equivalents at the end of the year	17		4,574		9,232

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies

a) Statutory information

Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 33a Islington Park Street, London, N1 1QB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income, including income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received/generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and those costs of an indirect nature necessary to support them.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its programmes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2022

h) Allocation of organisational support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of the central support of each activity, comprising the UK salary and overhead costs, are apportioned to the charitable and fundraising activities in proportion to the direct expenditures incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset is shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

▪ Freehold buildings	50 years
▪ Fixtures & fittings	5 years
▪ IT equipment	3 years
▪ Motor vehicles	3 years

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pensions

MAP makes payments to the personal pension plans of certain employees in compliance with the regulations for pensions auto-enrolment. The costs are charged to the Statement of Financial Activities (SoFA) for the period to which they relate. Pension costs are allocated between activities and between restricted and unrestricted funds on the same basis as all other support costs (also see note h).

o) Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the end of the month in which the transaction occurred. Both realised and unrealised gains or losses resulting from conversion of foreign currencies have been dealt with in the SoFA.

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2022

2 Detailed comparatives for the December 2021 statement of financial activities

	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k
Income from:			
Donations and legacies	9,505	1,592	11,097
Charitable activities	-	2,296	2,296
Other trading activities	229	-	229
Total income	9,734	3,888	13,622
Expenditure on:			
Raising funds	1,291	-	1,291
Charitable activities	6,499	4,212	10,711
Total expenditure	7,790	4,212	12,002
Net movement in funds	1,944	(324)	1,620
Total funds brought forward	4,437	324	4,761
Total funds carried forward	6,381	-	6,381

3 Income from donations and legacies

	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k
Gifts	3,868	1,239	5,107	8,570	1,592	10,162
Legacies	1,065	-	1,065	935	-	935
	4,933	1,239	6,172	9,505	1,592	11,097

In 2022, total income from donations and legacies amounted to £6.2m which was the same as was planned.

In addition to the amount included above under legacy income, we currently have three legacy notifications from estates in the early stages of administration where we are unable to quantify our entitlement.

As discussed in the Trustees' report, the Trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP's medical missions. The amounts donated detailed below have been included by way of a note to our accounts, and not recorded in our statement of financial affairs, as their value would not otherwise have been afforded from MAP's planned expenditures for 2022.

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2022

Donated goods and services	Year Ended Dec-22 Total days	Year Ended Dec-22 Total £k	Year Ended Dec-21 Total days	Year Ended Dec-21 Total £k
NHS specialists: donation of time during annual leave	815	258	101	30
Donations of medical equipment		901		733
		1,159		763

4 Income from charitable activities

	Year Ended Dec-22 Total £k	Year Ended Dec-21 Total £k
The following restricted grants were received:		
Action for Humanity: Zero stocks for Gaza	-	22
Human Appeal: Emergency response in East Jerusalem and Gaza	14	100
Humanity: Zero stocks for Gaza	-	42
InterBurns: Burns research Palestine	-	1
Islamic Relief Worldwide: Emergency response in East Jerusalem	4	175
Jersey Overseas Aid: Zero stocks for Gaza	-	100
Med Global: Urgent health needs in Gaza	-	69
Penny Appeal: Covid-19 emergency response in Gaza	-	218
Penny Appeal: Winter supplies for vulnerable families in Lebanon	132	15
Penny Appeal: Gaza MoH recovery - zero stock	20	-
RCPCH: Childhood disability in Lebanon refugee camps	1	-
Salam Charity: Emergency response in Gaza	-	70
UN OCHA: Medical care for Palestinian refugees from Syria	-	(7)
UN OCHA: Covid-19 response to urgent health needs in Gaza	-	(2)
UN OCHA: Catheterisation in Gaza	257	-
UN OCHA: Trauma and emergency preparedness in Gaza and EJ	307	-
UN OCHA: Support for renal and oncology patients in Gaza	250	-
Zaimah: Emergency response in Gaza	-	40
Sub-total for Emergencies & Complex Hospital Care	985	843
Penny Appeal: Empowering people with disabilities Gaza	-	60
Sub-total for Disability	-	60
Jersey Overseas Aid: Protecting GBV survivors in North Gaza	39	-
Penny Appeal: Mental Health in Gaza	-	42
UNICEF: MHPPS projects in Lebanon	769	1,118
Sub-total for Mental Health and Psychosocial Support	808	1,160
Total income from charitable activities c/f	1,793	2,063

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2022

4 Income from charitable activities (continued)

	Year Ended Dec-22 Total £k	Year Ended Dec-21 Total £k
Total income from charitable activities b/f	1,793	2,063
Anonymous: Mobile clinic in Hebron	-	145
Arab Fund: Community midwives in Lebanon refugee camps	100	-
Bearsden Muslim Association: Mobile clinic West Bank	-	2
Bearsden Muslim Association: Malnourished children Gaza	-	2
Dorothea Haus Ross Foundation: Neonatal life support Gaza	-	30
Juzoor: Family medicine in West Bank	15	-
Jersey Overseas Aid: Protecting GBV survivors in North Gaza	39	-
Penny Appeal: Breast cancer care Gaza	-	2
Penny Appeal: Malnourished children Gaza	5	28
Penny Appeal: Maternal and child health Lebanon	-	24
Sub-total for Women's and Children's Health	159	233
Total income from charitable activities	1,952	2,296

The trustees would like to express their gratitude to these funders for their generous grants.

5 Income from other trading activities

	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k
Events	150	25	175	229	-	229

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

6a Analysis of expenditure on charitable activities (current year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-22 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	263	4	252	-	519
Disability	347	208	44	-	599
Mental Health and Psychosocial Support	78	947	182	-	1,207
Women's and Children's Health	369	68	98	-	535
Advocacy and Campaigns	-	-	-	5	5
Direct programme costs					
Emergencies & Complex Hospital Care	2,234	149	372	-	2,755
Disability	56	2	25	-	83
Mental Health and Psychosocial Support	1	64	71	-	136
Women's and Children's Health	311	393	141	-	845
Advocacy and Campaigns	-	-	-	86	86
Programme implementation and monitoring costs					
Salaries	653	292	356	160	1,461
Other operating costs	213	199	185	1	598
	4,525	2,326	1,726	252	8,829
Organisational support costs (see below)	155	78	50	4	287
	4,680	2,404	1,776	256	9,116

6b Analysis of expenditure on charitable activities (prior year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-21 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	35	5	436	-	476
Disability	290	181	25	-	496
Mental Health and Psychosocial Support	257	830	107	-	1,194
Women's and Children's Health	589	28	212	-	829
Advocacy and Campaigns	-	-	-	13	13
Direct programme costs					
Emergencies & Complex Hospital Care	2,336	820	725	-	3,881
Disability	230	4	9	-	243
Mental Health and Psychosocial Support	4	35	50	-	89
Women's and Children's Health	967	319	148	-	1,434
Advocacy and Campaigns	-	-	-	51	51
Programme implementation and monitoring costs					
Salaries	587	220	257	113	1,177
Other operating costs	108	38	114	-	260
	5,403	2,480	2,083	177	10,143
Organisational support costs (see below)	307	145	112	4	568
	5,710	2,625	2,195	181	10,711

We have taken the exemption from disclosure of the names of the organisations we pay grants to as this disclosure could result in serious prejudice to the recipient organisations.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

6 Expenditure on Charitable Activities (continued)

Description of Thematic areas

Emergencies & Complex Hospital Care	To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Mental Health and Psychosocial Support	To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.
Women's and Children's Health	To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.
Advocacy and Campaigns	To improve health outcomes by addressing the barriers to Palestinians' right to health.

Organisational support costs

	Total Year Ended Dec-22 £k	Total Year Ended Dec-21 £k
Staff costs	351	285
Staff recruitment, training and welfare	129	95
Vehicle and travel costs	13	5
Premises and utility costs	62	33
Communication costs	14	3
Depreciation	4	1
Bank and finance charges	1	7
Non capitalised IT costs	95	120
Governance costs	220	61
Organisational support costs excluding foreign exchange (gains)/losses	889	610
Foreign exchange (gains)/losses	(567)	11
	322	621

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology (I.T.), human resources, London office facilities, legal and governance matters. These costs are allocated to the cost of raising funds and the cost of our charitable activities in proportion to the expenditures incurred in those areas.

Allocation of organisational support costs

	Total Year Ended Dec-22 £k	Total Year Ended Dec-21 £k
Programme costs:		
Gaza	155	307
Lebanon	78	145
West Bank	50	112
Advocacy and campaigns	4	4
	287	568
Cost of raising funds	35	53
	322	621

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

7 Net income for the year

This is stated after charging:

	Total Year Ended Dec-22 £k	Total Year Ended Dec-21 £k
Depreciation	13	3
Operating lease rentals:		
Property	57	38
Other	10	2
Auditors' remuneration (excluding VAT):		
Audit fees	20	19
Audits of overseas offices	24	16
Audits of overseas partner organisations	17	12
Foreign exchange (gains)/losses	(567)	11

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:

	Total Year Ended Dec-22 £k	Total Year Ended Dec-21 £k
Salaries and wages	2,314	1,850
Redundancy and termination payments	58	-
Social security costs	174	129
Employer's pension and end of service benefit costs (see note below)	181	187
	2,727	2,166

All staff costs including those charged to projects are shown above.

The number of employees whose emoluments fell within the following bands were:

£k	Total Year Ended Dec-22 numbers	Total Year Ended Dec-21 numbers
80-90	1	-
70-80	-	1
60-70	3	1

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provisions are made for staff which are payable at the end of their service. Such amounts are accrued when earned, based on current monthly salaries and length of service. During the year the movement on this provision was as follows:

	£k
Opening balance at 1 January 2022	481
Net charge for the year	97
Closing balance at 31 December 2022	578

Total employee benefits including remuneration and pension contributions of the key management personnel for the year to December 2022 were £511k (Dec-21: £430k). In addition, employer national insurance contributions of £33k were paid directly to HMRC in relation to those staff (Dec-21: £29k).

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-21: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-21: £nil).

Trustees' expenses representing the payment or reimbursement of travel and subsistence costs totalled £1,207 (Dec-21: £322). Trustees' meetings were held in person and on Zoom and there were no visits to overseas programmes.

Aggregate donations from related parties were £904.

9 Staff numbers

The number of employees in terms of average head count (AHC) and full-time equivalents (FTE) employed during the year was as follows:

	2022 AHC	2022 FTE	2021 AHC	2021 FTE
Project and support staff	58	58	51	47
Marketing and fundraising	9	9	9	9
Management and administration	5	4	5	5
Advocacy and campaigns	3	3	3	3
	75	74	68	64

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	14	97	38	350
Additions in year	-	-	8	18	26
Disposals in year	-	-	-	-	-
At the end of the year	201	14	105	56	376
Depreciation					
At the start of the year	95	14	96	38	243
Disposals in year	-	-	-	-	-
Charge for the year	4	-	3	6	13
At the end of the year	99	14	99	44	256
Net book value:					
At the end of the year	102	-	6	12	120
At the start of the year	106	-	1	-	107

Freehold property is shown at cost of acquisition on 25 March 1992.

Land with a value of £40k (Dec-21: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

12 Debtors

	Dec-22 £k	Dec-21 £k
Tax recoverable on gift aid	130	150
Accrued legacy income	1,095	489
Accrued grant income	270	145
Prepayments and other debtors	60	42
	1,555	826

13 Creditors: amounts falling due within one year

	Dec-22 £k	Dec-21 £k
Trade creditors	149	167
Taxation and social security	75	93
Deferred income	147	-
Accruals	1,073	3,018
End of service provisions for overseas staff (also see note 8)	578	481
Holiday pay provision	25	25
	2,047	3,784

14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	120	-	120
Net current assets	3,788	294	4,082
Net assets at the end of the year	3,908	294	4,202

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	107	-	107
Net current assets	6,274	-	6,274
Total net assets	6,381	-	6,381

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

15a Movements in funds

		At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2022 are represented by:					
Gaza	Disability	-	13	(13)	-
Gaza	Emergencies & Complex Hospital Care	-	1,474	(1,224)	250
Gaza	Mental Health and Psychosocial Support	-	51	(51)	-
Gaza	Women's and Children's Health	-	270	(260)	10
Lebanon	Emergencies & Complex Hospital Care	-	130	(130)	-
Lebanon	Mental Health and Psychosocial Support	-	771	(771)	-
Lebanon	Women's and Children's Health	-	141	(141)	-
West Bank	Disability	-	8	(8)	-
West Bank	Emergencies & Complex Hospital Care	-	166	(166)	-
West Bank	Mental Health and Psychosocial Support	-	12	(12)	-
West Bank	Women's and Children's Health	-	146	(146)	-
Advocacy	Across all areas	-	34	-	34
Restricted funds		-	3,216	(2,922)	294
Unrestricted funds:					
General funds		6,381	5,083	(7,556)	3,908
Total unrestricted funds		6,381	5,083	(7,556)	3,908
Total funds		6,381	8,299	(10,478)	4,202

15b Prior year movement in funds

		At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2021 are represented by:					
Gaza	Disability	-	60	(60)	-
Gaza	Emergencies & Complex Hospital Care	-	1,864	(1,864)	-
Gaza	Women's and Children's Health	13	229	(242)	-
Gaza	Mental Health and Psychosocial Support	-	47	(47)	-
Lebanon	Emergencies & Complex Hospital Care	49	12	(61)	-
Lebanon	Mental Health and Psychosocial Support	-	1,088	(1,088)	-
Lebanon	Women's and Children's Health	-	78	(78)	-
West Bank	Disability	-	1	(1)	-
West Bank	Emergencies & Complex Hospital Care	262	497	(759)	-
West Bank	Mental Health and Psychosocial Support	-	8	(8)	-
West Bank	Women's and Children's Health	-	4	(4)	-
Restricted funds		324	3,888	(4,212)	-
Unrestricted funds:					
General funds		4,437	9,734	(7,790)	6,381
Total unrestricted funds		4,437	9,734	(7,790)	6,381
Total funds		4,761	13,622	(12,002)	6,381

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2022

Purposes of restricted funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £3.2m (2021: £3.9m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

16 Reconciliation of net (expenditure)/income to net cash flow (used in)/provided by operating activities

	Dec-22 £k	Dec-21 £k
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(2,179)	1,620
Depreciation charges	13	3
(Increase)/decrease in debtors	(729)	349
(Decrease)/increase in creditors	(1,737)	2,123
Foreign exchange (gains)/losses	(567)	11
Net cash (used in)/provided by operating activities	(5,199)	4,106

17 Analysis of cash and cash equivalents

	1 Jan 2022 £k	Cash flows £k	31 Dec 2022 £k
Cash at bank and in hand	9,232	(4,658)	4,574
Total cash and cash equivalents	9,232	(4,658)	4,574

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property Dec-22 £k	Property Dec-21 £k	Equipment Dec-22 £k	Equipment Dec-21 £k
Less than one year	48	38	5	1
One to five years	-	-	-	1
Over five years	-	-	-	-
	48	38	5	2

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Accounts

Registered Charity No. 1045315

Company No. 3038352



MEDICAL AID FOR PALESTINIANS

(A charitable company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2021

Medical Aid for Palestinians

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For the year ended 31 December 2021

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Medical Aid for Palestinians

Reference and administrative information

For the year ended 31 December 2021

CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee which is registered in England & Wales and incorporated in the United Kingdom (Registered no: 3038352), and is a charity registered with the Charity Commission under the Charities Act 2011 (Registered no: 1045315). The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each. Its governing document is the Articles of Association.

HONORARY POSITIONS

The Baroness Morris of Bolton OBE DL	President
Dr Swee Chai Ang FRCS	Patron
Sir Terence English KBE FRCS	Patron
The Baroness Kennedy of the Shaws QC	Patron

DIRECTORS/TRUSTEES

Ms Sarah Eldon - Chair (from 08/12/2021)	Mr Ghassan Abu Sittah
Ms Siham Bortcosh - Treasurer	Mr Ramzi Nasir MD, MPH (from 25/03/2021)
Mr Steven James - Chair (to 07/12/2021)	Mr Richard Makepeace (from 01/07/2021)
Dr Jean Bowyer Brown	Ms Mary O'Shea (from 08/12/2021)
Professor Graham Watt	Dr Stephen Davies (to 25/03/2021)
Ms Shireen Jayyusi	Sir Vincent Fean (to 01/07/2021)
Ms Katherine Al Ju'beh	

KEY MANAGEMENT PERSONNEL

Tina Bajec	CEO (from 03/07/2021)
Aimee Shalan	CEO (to 02/07/2021)
Andy Ferguson	UK Director of Programmes
Fikr Shalltoot	Director of Programmes Gaza
Dr. Ali Dakwar	Director of Programmes Lebanon
Aisha Mansour	Director of Programmes West Bank
Iain McSeveny	Director of Finance
vacant	Director of Fundraising

SOLICITORS

Bates Wells
10 Queen Street Place
London
EC4R 1BE

AUDITOR

Sayer Vincent LLP
Chartered accountants and statutory auditor
Invicta House, 108-114 Golden Lane
London, EC1Y 0TL

BANKERS

The Co-operative Bank PLC
83 Cornhill
London EC3V 3NJ

Europe Arab Bank PLC
35 Park Lane
London W1K 1RB

Bank Audi SAL
Ashrafieh Sodeco Branch
Beirut, Lebanon

Barclays Bank
Leicester LE87 2BB

Bank of Palestine
Ramallah, Palestine

Arab Bank
Ramallah, Palestine

REGISTERED OFFICE

33a Islington Park Street, London, N1 1QB.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

The Trustees present their report and the audited financial statements for the year ended 31 December 2021.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Strategic report

Purposes and Aims

MAP was established in 1984 and is a UK-based, non-governmental, independent, non-political, non-religious charitable organisation which is registered with the Charity Commission. It is a company limited by guarantee, not having a share capital.

We work for a future where every Palestinian has access to a comprehensive, effective and locally-led system of healthcare, and the full realisation of their rights to health and dignity.

To achieve this, we work in collaboration with Palestinian communities and trusted local partners to answer a wide range of health and social needs, from providing vital medical aid in emergencies, to supporting the development of better health services for the long term. We also uplift the voices of Palestinians, and campaign for an end to the barriers to health and dignity that come from living through occupation, displacement, discrimination and conflict.

Our programmes address:

- Humanitarian aid and relief;
- Significant gaps in the provision of health services;
- Community based health development; and,
- Capacity building, including education and training.

MAP works in partnership with local and international organisations, UN agencies and academic institutions to achieve its aims. MAP delivers medical and humanitarian aid in an impartial manner to those most vulnerable and at risk.

In setting our programme each year, we have regard to both the Charity Commission's general guidance on public benefit and to the advancement of health or the saving of lives. The Trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Review of Activities

The charity's main activities and who it helps are described below. All its charitable activities are undertaken to further MAP's charitable purposes for the public benefit. In 2021, our programmes in Lebanon and the occupied Palestinian territory (oPt) included projects in:

- Emergencies & Complex Hospital Care;
- Disability;
- Mental Health and Psychosocial Support;
- Women's and Children's Health; and
- Advocacy.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

This report provides an overview of our charitable projects. If you would like further information on our work in 2021, please also see our Spring 2022 Witness magazine found on our website at: www.map.org.uk/publications/witness-magazine

During 2021, MAP continued delivering programmes in line with our 2020-2022 strategy. The strategy outlines how we work towards improving the health of Palestinians, strengthening the technical and professional capacities of our partners, and raising awareness of violations to the right to health of Palestinians. The organisational objectives and programmatic priorities/objectives within the strategy demonstrate a greater integration and cohesion between MAP's programme implementation, capacity building support, and advocacy work to achieve our goals.

Emergencies & Complex Hospital Care

For a second consecutive year, all three of MAP's areas of operation were simultaneously affected by humanitarian emergencies in 2021. The continuing impact of the Covid-19 pandemic, as well as the devastating impact of the worsening economic situation in Lebanon, in addition to Israel's 11-day military offensive on Gaza in May meant that we had to constantly revise and escalate our emergency response as events unfolded. At the height of the violence in Gaza, 113,000 Palestinians were forced to seek shelter and protection at UNRWA schools or with host families, and thousands remain internally displaced. In the West Bank, tensions initially centred around Sheikh Jarrah and the Old City areas in East Jerusalem in May soon spread across the West Bank, triggering clashes with Israeli settlers and Israeli police forces.

This all occurred against a backdrop of military occupation, conflict, and displacement, which continue to endanger Palestinian lives and wellbeing in the oPt and Lebanon. Hospitals and primary care facilities are under-resourced, and staff do not have ready access to the training needed to update their knowledge and skills. In a volatile environment, preparation and specialist training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong, well-resourced healthcare systems that can respond efficiently and effectively in emergency situations as well as provide comprehensive, high quality routine services. We work in partnership with local healthcare providers to ensure hospitals and other key health facilities are appropriately stocked and equipped.

Emergency Response

In the West Bank, Al Makassed & St Joseph hospitals in East Jerusalem and the Palestine Red Crescent Society (PRCS) hospitals were provided with the drugs, emergency consumables and equipment needed to effectively treat injured Palestinians in East Jerusalem. An ambulance was procured for PRCS in the West Bank, to access injured Palestinians.

In Gaza, we supplied personal protective equipment (PPE) for frontline health workers, disinfectants and other infection control items and essential drugs for the prevention and treatment of Covid-19 in Gaza's hospitals. MAP supplied a further 100 breathing circuits for Continuous Positive Airway Pressure (CPAP) devices. These devices help Covid-19 patients with serious respiratory problems to breathe more easily and have been shown to help prevent the need for invasive mechanical ventilation. A second ambulance was procured for the PRCS in Gaza.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

As Gaza's hospitals battled with the rising number of Covid-19 patients, stock levels of essential drugs and consumables for treating other illnesses continued to be at critically low levels. This peaked in March 2021, when a shocking 256 items (50%) of medicines on the World Health Organisation's essential drugs list were at less than one month's supply in Gaza's stores. In response, MAP released essential drug items from our pre-positioned stores and then procured over £1 million worth of other essential drugs and disposables to help ease the impact of this secondary emergency.

In Lebanon, MAP procured emergency equipment worth over £427,000 for PRCS hospitals serving the refugee camps, as well as equipment for MAP's team of midwives and nurses carrying out home visits to provide essential maternity/new-born care and health education. We distributed 6,000 nutritious emergency food parcels to address the immediate risk of acute malnutrition among the most vulnerable families in five Palestinian refugee camps.

Lebanon's Winterisation emergency response

Amid the worsening economic crisis and crippling fuel shortage in Lebanon, exacerbated by Covid-19 lockdown measures, MAP provided winter packages to vulnerable families in Burj el Shemali and Rashidieh camps in Tyre, south Lebanon. These camps are among Lebanon's poorest, suffering from high levels of unemployment due to their remoteness. The winter packages arrived in time for the cold weather hitting the region in winter, offering a lifeline to 720 families. To meet the families' essential needs, these packages included a nutritious food parcel and warm winter blankets.

Disability

Persons with disabilities (PWDs) are often amongst the poorest and most vulnerable in all societies. The barriers to inclusion that exist in many other contexts are compounded for Palestinians living under occupation and as refugees by the lack of recognition of rights, extremely limited access to services, and by an environment that makes it very challenging for people with disabilities to move freely. The Covid-19 pandemic has increased the marginalisation of people with disabilities, exacerbating the barriers that PWDs already face. A lack of accessible information about the virus, and less access to the infrastructure and support needed for remote working and study are just some of the challenges faced.

In Lebanon's refugee camps only 1% of Palestinian school-age children with disabilities are enrolled in mainstream public schools and 29% are not enrolled in any educational institution. Among Palestinian refugees with disabilities, unemployment is estimated at 90% (DfID, 2018). MAP's commitment is to promote and uphold the principles defined by the UN Convention on the Rights of PWDs and to promote an inclusive and holistic approach to community development. MAP supports a twin-track approach of both promoting the mainstreaming of disability within society, as well as supporting and providing for the specific needs of persons with disabilities, but always with the active participation and views of people with disabilities, their families and communities.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

Promoting the health and wellbeing of children with disabilities in the West Bank and East Jerusalem through social circus

MAP's partnership with the Palestine Circus School (PCS) is going from strength to strength. The PCS promote social circus in Palestine as an effective tool in the identity development and self-empowerment of Palestinian children and youth. Through their participation in circus, young people learn values of creativity, teamwork, and freedom of expression. Children with disabilities improve their neuromuscular capability and learn new technical skills. The PCS and local partners held summer camps for children in locations across the West Bank which 193 young people participated in. The PCS also published social circus videos on social media to raise awareness of issues around young people's mental health, inclusion and wellbeing.

Improving local response on advocacy for the rights of PWDs in Gaza

MAP's local partner, the Social Development Forum (SDF), uses social networks and digital advocacy tools to raise awareness and defend the rights of PWDs in Gaza. They train civil society organisations to use these tools effectively. Young activists, both with and without disabilities, are trained on PWD rights and digital advocacy. SDF put these skills to effective use in 2021, continuing the online campaign, #WeFightCoronavirus (in Arabic), to raise awareness of Covid-19 and of measures to help prevent transmission and promote vaccine uptake. A particularly effective advocacy drive took place in 2021 following the May bombardment. It aimed at ensuring the rights of people with disabilities are protected during emergencies, particularly during evacuations. This campaign led by young people, increases their participation in demanding accountability and provides an opportunity to lead a dialogue with key local decision-makers.

Mental Health and Psychosocial Support

The May escalation in Gaza, East Jerusalem, and the West Bank, combined with the effects of Covid-19 have highlighted the continuous need to provide mental health and psychosocial support services (MHPSS). These help individuals and communities to heal psychological wounds and rebuild social structures. For many Palestinians, there has been a complete breakdown of normal family and community support networks, leaving them isolated and vulnerable. In the oPt, 9% of children have severe and moderate psychological disorders while 13% have mild disorders (OCHA, 2019), and the needs for MHPSS services for persons suffering from mild to moderate and severe mental health problems is on the rise.

After suffering from years of conflict, human rights violations, displacement, military occupation and blockade, MAP's work helps to support Palestinians in their determination to be resilient and active survivors. Our aim is to help people to rebuild meaning, coherence, and relieve stress in their lives, and to limit the development of further complications, whilst also addressing interpersonal, family, social and cultural issues. This has never been as urgently needed as it is now with the added impact that Covid-19 has had on people's mental health. A 2021 study of 1,800 adolescents on the impact of the Covid-19 pandemic on mental health found significantly elevated rates of psychological distress compared to levels before the pandemic and lockdown (OCHA HNO 2022). Organisations providing MHPSS in Palestine and Lebanon faced challenges in 2021 due to the increased demand for their services, the difficulties accessing patients in lockdown and the lack of coordination between services, as well as the additional challenges posed by the Lebanon fuel crisis.

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Mental Health and Psychosocial Support Services in Lebanon's refugee camps

This year, despite the worsening economic crisis in Lebanon, MAP and our local partners were largely able to return to implementing face-to-face interactions in our flagship MHPSS project, implemented throughout the Palestinian camps. Our local partners were able to overcome the challenge posed by the fuel crisis by adapting activities to maximise natural light, and continue to run activities in this vital United Nations Children's Fund (UNICEF) supported project. More than 18,000 children and adolescents were reached through group-based structured psychosocial support activities such as Playing for Gender Equality, Kids Power, and Right to Play and one-to-one psychological/emotional support for those young people needing specialist care. Caregivers participated in activities aiming to promote the well-being and protection of children. Men and boys participated in programmes aiming to raise awareness about women's rights and to promote gender equality and gender-based violence (GBV) prevention. Women and girls accessed GBV safe spaces, and received individualised case management with legal, financial and welfare advice.

Enhancing awareness of mental health issues and service users' rights in Gaza

Despite the increasing demand for MHPSS services in Gaza following the devastating impact of May's escalation in hostilities, there remain huge gaps in the provision of services. Only two percent of Gaza's already diminished healthcare budget is dedicated to mental health and psychosocial support. MAP's partner, Friends for Mental Health, raises awareness among the community and service providers across Gaza about the rights of people with mental health issues, addressing stigma, and promoting the importance of MHPSS services. In response to the worsening economic conditions in Gaza, this year MAP expanded income generating support for people with mental health issues, which will continue to be a key focus in 2022.

Women's and Children's Health

Women and children's health remains a major cause for concern for Palestinians in the oPt and Lebanon. Palestinians have unacceptably high rates of maternal and child mortality and morbidity. Women and children are still the most vulnerable in situations of conflict and prolonged occupation, with women disproportionately affected by the mental health situation (UN Women Gender Alert 2021). Increasing access to quality care and promoting health and care-seeking behaviours among communities and households are key to improving maternal, neonatal and child health. MAP espouses an integrated approach, encompassing reproductive health, safe motherhood, and essential child health services, together with psychosocial care, parenting support and recognition and response to cases of child abuse, neglect and sexual/gender-based violence.

Breast Cancer Care

Breast cancer is the most common cancer among Palestinian women, but for those diagnosed with the disease, the five-year survival rate, based on the Gaza Cancer Registry, is only 65%, compared to 85% in the UK and close to 90% in Israel. Challenges posed by movement restrictions for both patients and health professionals, shortages of essential medicines, the Covid-19 crisis, and the pre-existing gaps in the health system, all constitute obstacles to continuous and effective treatment and care for Palestinian women with breast cancer.

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Our Breast Cancer Care project in the West Bank and Gaza continued despite Covid-19 preventing our regular training visits. In the West Bank, MAP completed the renovation and equipping of a new dedicated breast unit in Nablus, complete with a new mammogram. In Gaza, MAP procured a new mammogram machine for a hospital serving the south of Gaza and delivered over £240,000 worth of essential surgical, radiology, and pathology supplies. We were delighted to be able to host the second national cancer conference in Gaza following the success of the first conference in 2018. Cancer specialists from the UK, Jordan, the West Bank and Gaza came together to discuss ways to improve the quality of cancer care for Palestinians.

Management of malnutrition in children under 5 years in south Gaza

Many of Gaza's almost two million residents struggle to afford the nutritious food their families need, with 2021 surveys suggesting 58% of the population are moderately or severely food insecure. Gaza's unemployment rate for the second quarter of 2021 reached 45% and about 80% of households were already receiving some form of social assistance even before May's escalation in hostilities (OCHA HNO 2022).

MAP increased support for Ard El Insan's nutrition centre in the south of Gaza, which diagnoses and treats at-risk children for a variety of conditions and illnesses linked to malnutrition, including wasting, anaemia, and rickets. It provides essential medical care, distributes food packages, provides fresh meals, and supplements, and runs health education sessions about healthy eating and food preparation. It has seen demand for its services increase in 2021, with over 3,000 children under the age of five assessed for malnutrition and related illnesses by the end of September. This year MAP expanded our support to include screening for malnutrition in kindergartens in south Gaza, to be able to treat preventable conditions earlier.

Maternal and child health (MCH) outreach programme in four Lebanese refugee camps (Nahr el Bared, Beddawi, Ein el Helweh, Mieh Mieh)

In 2021, our MCH programme in Palestinian refugee camps in Lebanon was able to expand with the addition of four new midwives, in response to the growing needs considering the worsening economic crisis. As a result, more than 3,100 expectant and new mothers received one-to-one pregnancy healthcare and counselling through regular home-visits by MAP's 17 skilled midwives and nurses. The midwives were trained on malnutrition screening to improve detection of acute malnutrition. The team provide vital care for pregnant women, nursing mothers and new-borns throughout the year, supporting the most vulnerable families and high risk pregnancies.

Advocacy and Campaigns

MAP's vision is a future in which all Palestinians can access an effective, sustainable and locally-led system of healthcare and the full realisation of their rights to health and dignity. MAP's Advocacy and Campaigns programme works to remove barriers to this vision by carrying out research on themes related to Palestinians' right to health and dignity; raising awareness of the issues, through networks and coalitions, with the public and with decision-makers; and motivating them to take appropriate action. In 2021, our activities focused on:

- Emergencies and emerging health needs;
- Contextual drivers of psychosocial and mental health issues;
- Rights and needs of persons with disabilities;
- Gender, family and child rights in health and healthcare; and
- Cross-cutting themes of access, protection, development and refugees.

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Emergencies and emerging health needs

As part of MAP's continued Covid-19 response, at the beginning of the year we produced a position paper outlining legal responsibilities relating to equitable Covid-19 vaccine access in the oPt, promoting this among key advocacy audiences through events, briefings, and social media. In response to the May 2021 military assault on Gaza and protests in the West Bank, MAP expended its outreach to media, securing coverage of health needs during the emergency and MAP's response in ABC, PBS, the BBC, Telegraph, and other outlets. We rapidly scaled up our communications output during the emergency, producing regular content for social media channels to keep new and existing supporters updated and aware of MAP's programmatic response. We delivered a 17,000-strong petition to the UK foreign secretary calling for action to ensure equitable Covid-19 vaccine access for Palestinians. MAP staff and partners spoke out at the UN Human Rights Council through oral and written statements, alerting member states to the humanitarian and healthcare crisis in Gaza, urging accountability for attacks on Palestinian healthcare, and calling for equitable Covid-19 vaccines. MAP also continued to highlight the impact of Lebanon's economic collapse on Palestinian refugees, including through a photo story featuring stories from the Sabra & Shatila camps published in Middle East Eye. We also submitted evidence to the UN special rapporteur on extreme poverty ahead of his visit to Lebanon, detailing the impact of the crisis on Palestinian refugees. We engaged regularly with MPs and government representatives throughout these emergencies through briefings, events, letters, and bilateral meetings.

Mental health and psychosocial support

Over the course of the year, MAP raised awareness of the contextual drivers of the psychosocial and mental health issues through regular communications and social media outputs including interviews detailing the impact of violence on young people growing up in East Jerusalem, and profiles of the work of our partners providing mental health and psychosocial support services in Gaza following the May 2021 military assault. We conducted a series of interviews to highlight the impact of protracted Covid-19 pandemic response on the mental health and wellbeing of Palestinian health workers in East Jerusalem, the West Bank, and Gaza, publishing a report on our findings in July. The report and its recommendations were launched alongside an op-ed in Middle East Eye, a parliamentary launch, a social media campaign, and a poster campaign in the West Bank and Gaza.

The rights and needs of persons with disabilities (PWDs)

As part of our ongoing work to promote the rights of Palestinian persons with disabilities internationally, MAP provided a submission to the UN Special Rapporteur on the rights of persons with disabilities' report on the protection of PWDs in conflict, informed by the insights and case studies provided to us by our partners during the May 2021 assault on Gaza. Colleagues from Gaza spoke at the UN launch event for this report in November, promoting our recommendations to the international community. We also published website stories highlighting the work of MAP partners, the Palestinian Circus School in the West Bank and the Sour Community Disability Programme in Lebanon, and case studies and first-hand accounts detailing the impact of the offensive on people with disabilities in Gaza.

Gender, family and child rights in health and healthcare

Throughout the year, we raised awareness about obstacles to the right to health for Palestinian women and children through the production of a variety of materials and social media content. This included articles detailing the impact of the economic crisis on mothers and babies in Lebanon's refugee camps and the impact of our MCH programme; profiles of the mobile clinic services and the family medicine project in the West Bank; and blog posts and social media cards describing the barriers to breast cancer care in the occupied Palestinian territory.

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Cross-cutting themes: access, protection, development, and refugees

MAP partnered with Al Mezan in 2021 to provide legal support to patients in Gaza to enable them to access permits for treatment outside Gaza, to research the impact of access denials on patients, and to conduct advocacy on these issue internationally. In support of the protection of Palestinian healthcare and civilians, we supported health workers to speak at the UN Human Rights Council and wrote to all members of the UN Security Council to call for accountability for attacks, particularly in the context of the May 2021 assault on Gaza.

Through our digital campaign, more than 4,300 supporters emailed their MP to call for international action to protect civilians and health workers and infrastructure in the oPt. Recognising the need for MAP to have a solid factual and analytical base for engaging in the growing discourse relating to systematic discrimination and fragmentation as pertains to the Palestinian people, we researched and published a position paper examining the implications of these policies and practices for health and healthcare, which we published in November. This was complemented by social media and video content, and a virtual media delegation which enabled international journalists to engage directly with a community in West Bank "Area C" served by the MAP-supported mobile clinic.

We also continued to engage and grow our network in parliament, running two cross-party virtual delegations focused on the West Bank and Gaza with our partner Caabu, as well as events at the Labour and SNP party conferences and regular briefing events and outreach. In response to UK aid cuts to Palestine, we produced a briefing and supported MPs to raise key issues through parliamentary questions, and mobilised over 1,000 supporters to email their MPs to call for the cuts to be reversed.

Plans for the future

Core Humanitarian Standards for Quality and Accountability (CHS)

MAP is committed to ensuring we are accountable to the communities we work with, and to upholding their right to having a responsive, effective, and accessible feedback mechanism. This will be a key focus for 2022, along with supporting local partners to build their capacity in this area.

Monitoring and Evaluation

Further training/capacity building workshops will be conducted in our regional offices in 2022, leading to the revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; Learning) strategy. Monitoring and evaluation training will also be delivered to our local partners, as part of MAP's commitment to capacity building.

Safeguarding

Online safeguarding training was rolled out to all staff, trustees, and medical volunteers this year, with more in-depth, case-based safeguarding training delivered to key field staff. In 2022, a programme of capacity building support for partners to improve their safeguarding practice will be implemented.

Programme research

Following our success in 2021 in publishing a paper in the International Wound Journal on MAP's community research into burns prevalence in the oPt, we will support the development of further academic research, based on our programmes data.

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Key project goals for 2022

Below are the key plans for our projects in 2022:

- 2022 will see the expansion of our work in neonatal care, with a new collaboration to support neonatal units in hospitals serving Lebanon's refugee camps. This will draw on learnings from our extensive experience supporting Gaza's neonatal units. Gaza's neonatal wards are struggling to provide the most intensive treatment that high-risk new-borns need whilst having to contend with frequent power outages due to the ongoing fuel crisis. We will increase support to Gaza's neonatal units as the new-born mortality rates are beginning to rise there.
- In line with our 2020-2022 strategy, we will build on our integrated capacity building support for our partners within our project plans. MAP will work alongside our partners, supporting them in improving the inclusion and accessibility of activities and services for people with disabilities, developing effective feedback mechanisms, improving their safeguarding policies and practices, as well as building skills in monitoring and evaluation, financial management, and fundraising. These will be tracked as part of our routine project monitoring.
- Our emergency response programme will continue, as we monitor the impacts of the Omicron variant which reached the oPt and Lebanon at the beginning of 2022. This will include the provision of essential drugs/disposables for our partners in oPt and Lebanon, and support to vulnerable communities. This is in addition to our community awareness raising through local partners to promote vaccine uptake.

Key advocacy and campaign goals for 2022

In 2022, a core organisational objective is to raise awareness of the social, economic and political barriers to Palestinian health and dignity and increase advocacy - locally through our programmes, in the UK, and internationally - and to mobilise actions improve health outcomes for Palestinians living under occupation and as refugees. With colleagues and partners, our advocacy and campaigning work will have a special focus on:

- Addressing systematic discrimination and fragmentation as key barriers to Palestinian health and dignity;
- Addressing the barriers to disability rights in the oPt and Lebanon;
- Addressing violations of the right to health in the context of the Covid-19 pandemic and promoting sustainable development; and
- Parliamentary and government engagement, ensuring Palestinian voices are brought to the fore in policy discussions concerning the right to health.

Advocacy at the local level will have a greater focus in our programmatic work, complementing our regional and international advocacy efforts. MAP will highlight the issues that impact on access to quality healthcare, linked to our project work.

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Financial Review

2021 has been the second year when events have led us to significantly revise our budgets mid-year. In 2020, in response to the global pandemic, we revised our income budget down by £4.7m, from £11.1m to £6.4m, and removed almost £4m from our expenditure budgets. Strong fundraising performance in the second half of 2020 saw our income recover to £10m by year-end. For the first four months of 2021, our income was in line with our forecast and we implemented our programmes as planned. This all changed in May when there was a significant escalation in violence in Palestine. In addition, the situation in Lebanon faced by the Palestinian refugee communities continued to deteriorate. The response from our supporters was unprecedented and digital channels helped us to reach out to new supporters. Donations received in the second quarter of 2021 allowed us to spend an additional \$4.6m on the procurement of medical supplies, food parcels, and equipment for our programmes in Palestine and Lebanon. We also added new staffing roles to increase our capacity in strategic areas as well as employing four additional midwives to support our maternal and child health programme in Lebanon.

For 2022 we are both optimistic and cautious. The new staffing roles we have added will significantly enhance our capacity to deliver our programmes and procurements and support our fundraising initiatives. We will also continue to develop a diverse range of income streams, relationships and credibility with new institutional and charity partners. At the same time, the ongoing impact of the Covid-19 pandemic remains uncertain and we cannot plan based on the same levels of income we have seen this year. However, we intend to increase our investment in voluntary income generation to help retain and build upon the new and reenergised donor support we saw in 2021.

Reserves Policy

The current policy was set in July 2020 and ensures that our reserves policy is more aligned to the major risks that MAP currently faces. In developing the revised policy, based on our risk register, we developed “risk group areas” and looked at the scenarios that might reasonably arise should those risks materialise. The trustees have reviewed the risk group areas in setting the reserves requirement below.

The trustees' policy is to hold sufficient free reserves to enable the charity to:

- respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- inform the organisation in planning, budgeting and forecasting.

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. This is calculated as total unrestricted funds less the value of any tangible fixed assets held for the charity's use and any other illiquid assets.

The trustees consider a sufficient level of free reserves to be between £2.5m-£3m, based on a review of the main risks faced by the charity. The midpoint of this range represents around three months of total operating expenditure.

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Our additional reserves have already been allocated to projects in the first half of 2022. This includes replenishing critical medical supplies to hospitals where these are running out, our programmes for malnourished children in Gaza, maintaining our expanded women and child health programme in Lebanon, and our mobile clinics in West Bank. We will monitor the financial position closely during the year and plan the level of our programme activities for the remainder of the year taking into account the likelihood of further emergencies in Palestine and the worsening socio-economic crisis in Lebanon. We will also continue to strengthen our internal policies and procedures including accountability, safeguarding, inclusion, our evaluation frameworks, and the quality of the services we provide and support.

Actual and forecast level of free reserves are reported regularly at board meetings and the trustees aim to keep free reserves within the target range, other than in exceptional circumstances.

Asset values

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It has a balance sheet value of £106,000 at 31st December 2021 (also see note 11). The property, located within a residential terrace, is used as office premises for MAP's staff who are based in London. Based on the square footage of our premises and the average market rates achieved in the surrounding area, the local agents suggest an estimated valuation in the region of £1.5m to £1.6m.

Donated goods and services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions. These have been included by way of a note to our accounts (note 3), as their value would not otherwise have been afforded from MAP's planned expenditures for 2022.

Time donated by NHS specialists

A total of 101 days of NHS specialists' time was donated during their annual leave to our capacity building projects in Gaza and the West Bank. Using standard NHS backfill and GP remuneration rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2021 was £30,260, and amount similar to 2020.

Donated medical equipment

In 2021, based on letters of donation and detailed costings, we received a total of £733,382 worth of equipment, personal protective equipment (PPE), and supplies donated by medical institutions and companies to our capacity building projects.

MAP is able to harness the goodwill and incredible generosity of the British public and support from across the world through the work we undertake to provide medical aid to Palestinians living under occupation and as refugees.

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The charity's approach to fundraising

We generate funds from a wide range of UK and international donors. This includes individual cash donations from the public, regular gifts, sponsorship, corporate donations, legacies, trusts, foundations, institutional and charity partnership funding, as well as Gift Aid. These funds are raised by staff and volunteers who fundraise in support of MAP. We communicate regularly with our supporters through our website (www.map.org.uk), email, social media, newsletters, appeals, and other printed materials. We are available to support fundraisers via phone or email.

We have secure systems in place to prevent inappropriate access to data and protect individual privacy. We comply with all fundraising regulations and UK legislation.

Participation in fundraising regulation

MAP is a UK registered charity (no. 1045315) and is also registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations.

Compliance with codes

A Fundraising Advisory Panel meets regularly throughout the year to review and monitor fundraising plans and activities. The panel reports to the Board of Trustees at quarterly meetings and seeks approval when needed. All income and expenditure is reviewed regularly, ensuring compliance with regulations.

The number of complaints received

We have reviewed our complaints process and it is managed within the fundraising team by the Supporter Care and Database Manager. In 2021, we are not aware of having received any complaints relating to fundraising.

How the charity protects vulnerable people

We communicate with supporters on a regular basis, when they have given us consent to do so, and we communicate with them via their preferred channel. We do periodically contract companies to help us produce direct fundraising appeals in print or online to recruit new supporters. We keep a record of those people that have consented to be contacted by us by post, telephone or email. We do not undertake telephone fundraising campaigns.

We do receive requests from supporters to be removed from our mailing list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance.

We are signed up to the Fundraising Preference Service, through which we have received 32 requests from supporters over four years.

How we monitor our fundraising activities undertaken by third parties

We are aware that supporters fundraise on MAP's behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within our set standards and regulations. We also supply supporters with a MAP "in support of" logo, to ensure that the public know that they are not MAP staff, but volunteer supporters who are fundraising.

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Principal risks and uncertainties

At their December 2021 meeting, the Trustees reviewed the principal risks and uncertainties that MAP faces and agreed a revised list to be incorporated into the organisational risk map. They agreed the actions to be taken to mitigate these risks and highlighted priority areas. They also reviewed the statement of principal risks and uncertainties to be included in this report.

The Trustees identified MAP's five principal risks as follows:

- Closure or severe impediment to access or operations of an overseas office;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);
- Injury, loss of life or kidnap of staff or visitors caused by outbreak of war or escalation of violence;
- Loss of direction and impact; and,
- Significant reduction in funding for programmes.

The emergence in 2020 of a global health crisis due to the Covid-19 pandemic continues to pose risks to all aspects of MAP's work. The Trustees will review these risks and uncertainties on an ongoing basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

In December 2021, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Review the impact of shrinking civil society space and the systematic discrimination and fragmentation in the occupied Palestinian territory and assess the potential impact on the delivery of MAP's medical programmes;
- Continue to monitor the security situation and financial crisis in Lebanon and its impact on our work in the Palestinian refugee camps and gatherings;
- Update the security guidelines for overseas offices and provide further training to staff;
- Begin the development of a new organisational strategy for 2023 to 2027;
- Establish a cross-organisational institutional fundraising group;
- Review and consider implementation of the recommendations from MAP's Wellbeing Committee.

This is the end of the Strategic report

Treasury Management Policy

The Trustees have the power to invest in such assets as they see fit. In practice, we aim to invest any surplus cash funds in short-term deposits across a range of banks.

Treasury activities have the objective of providing adequate liquidity for MAP's needs and of minimising risk, in a cost-effective way. It is the responsibility of the Director of Finance to assess the appropriate level of deposits at any time, taking into account the predicted cash needs, and to manage these deposits, under the supervision of the Chief Executive and Treasurer.

During the year, working with the Finance Director, the Trustees developed and adopted a detailed Treasury Management policy, taking into account the key risks that the charity faces in its treasury management functions.

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Remuneration Policy

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of five salary grades. The Trustees, advised by its Finance Committee, consider annually whether a cost of living award will be paid which is based on relevant cost of living indices for the countries of operation, and dependent on affordability.

Operational Planning and Strategy Development

In December 2021 the Trustees completed the annual operational planning process and budget for 2022. These have all been approved by the Trustees. The Trustees also held a strategy meeting with the senior management team to agree the methodology and timetable for the development of the charity's new strategic plan which will cover the period from 2023 to 2027.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 March 1995 and registered as a charity on 29 March 1995.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Following advice from MAP's lawyers, the trustees adopted new Articles by a special resolution passed at the Annual General Meeting (AGM) held on 3 December 2015. The purpose of adopting new Articles was to bring them into line with changes in legislation and communications. The new Articles were accepted and registered at Companies House on 11 January 2016.

Recruitment and appointment of charity trustees

New trustees can be nominated by existing members of the Board of Trustees and we also advertise openly. Formal interviews are conducted, and the successful candidates are voted onto the Board at a Board Meeting. They are given an introduction to the work of the charity by the Chair and Chief Executive and are provided with the information necessary to fulfil their duties.

The Articles of Association allow for at least seven and not more than eighteen trustees to be appointed. It is our policy that trustees can serve up to three terms in office, each of three years' duration. At the end of each term, they must resign and may stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

The trustees who held office during the financial year and at the date of this report are set out in the Company Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The Board of Trustees meets quarterly. An additional 'Away Day' meeting is usually held to review the overall strategy of the charity. There are four established sub-committees of the Board: the Programme Advisory Panel, the Fundraising Advisory Panel, the Campaigns Advisory Panel and the Finance Committee. These committees meet on a quarterly basis and deal with specific issues relevant to the particular area of MAP's activities. In addition, individual members of committees are called upon between committee meetings to provide specific technical advice in relation to MAP's work.

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Charity Governance Code and Self-Assessment

The Board carried out a Charity Governance self-assessment at the end of 2018. In 2021, the following improvements have been made:

- A new policy for beneficiary feedback and complaints was adopted;
- Trustees and staff undertook safeguarding training;
- Trustees and staff undertook cyber-security training.

Some actions/improvements have been delayed until 2022 due to Covid-19:

- Researching further online and pro-bono trustee training opportunities;
- Running diversity training for trustees and discussing and determining MAP's diversity objectives and how to remove potential obstacles to trusteeship;

The Trustees plan to finalise MAP's Values statement as part of the strategic review.

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the Trustees. There are currently 64 full-time equivalent staff members, compared to 60 staff members in 2020. In light of the challenges posed by the global pandemic, MAP restructured some areas of its operations to improve cost-effectiveness and efficiency.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes.

The Trustees would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

Audit and compliance

We have been strengthening our partner due diligence framework since the introduction of MAP's formal policy document in December 2016. We continue to conduct regular due diligence reviews of all of our existing partners and require initial operational and financial assessments to be prepared for all new partners before we enter into any grants arrangements or memoranda of understanding. We also have also due diligence procedures for our medical suppliers in Palestine and Lebanon and we monitor their performance as part of our procurement procedures.

The external audit of our implementing partners is also ongoing. During 2021 we completed three audits planned for 2020 that were postponed due to Covid restrictions. We planned a further six partner audits during 2021 and these have all been completed. We expect to undertake a further seven partner audits for 2022.

In March 2021 the Trustees appointed a Senior Internal Audit & Compliance Manager to co-ordinate this work. During the year we performed an internal audit of our procurement processes and have developed an improved due diligence framework using a risk-based approach. In 2022 we will develop and adopt a rolling audit plan covering all of MAP's activities.

The Trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Statement of trustees' responsibilities

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 these financial statements, the Trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and,
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' Annual Report, which includes the review of activities, has been approved by the Trustees on the date below and signed on their behalf by:

Sarah Eldon, Chair

Date

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Medical Aid for Palestinians' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

Date

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Medical Aid for Palestinians

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Income from:					
Donations and legacies	3	9,505	1,592	11,097	6,666
Charitable activities	4	-	2,296	2,296	3,284
Other trading activities	5	229	-	229	95
Total income		9,734	3,888	13,622	10,045
Expenditure on:					
Raising funds		1,291	-	1,291	1,345
Charitable activities	6	6,499	4,212	10,711	8,033
Total expenditure		7,790	4,212	12,002	9,378
Net incoming/(outgoing) resources and movement in funds	7	1,944	(324)	1,620	667
Reconciliation of funds:					
Total funds brought forward		4,437	324	4,761	4,094
Total funds carried forward		6,381	-	6,381	4,761

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Medical Aid for Palestinians

Balance sheet

Company no. 3038352

As at 31 December 2021

	Note	£k	Dec-21 £k	£k	Dec-20 £k
Fixed assets:					
Tangible assets	11		<u>107</u>		<u>110</u>
Current assets:					
Debtors	12	826		1,175	
Cash at bank and in hand		<u>9,232</u>		<u>5,137</u>	
		10,058		6,312	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(3,784)</u>		<u>(1,661)</u>	
Net current assets			6,274		4,651
Total net assets			<u>6,381</u>		<u>4,761</u>
The funds of the charity:	15				
Restricted income funds			-		324
Unrestricted general funds			<u>6,381</u>		<u>4,437</u>
Total charity funds			<u>6,381</u>		<u>4,761</u>

Sarah Eldon
Chair

Siham Bortcosh
Treasurer

Date

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2021

	Note	£k	Total Year Ended Dec-21 £k	£k	Total Year Ended Dec-20 £k
Net cash provided by operating activities	16		4,106		378
Cash flows from investing activities:					
Purchase of fixed assets		-		(2)	
Net cash used in investing activities			-		(2)
Change in cash and cash equivalents in the year			4,106		376
Cash and cash equivalents at the beginning of the year			5,137		4,814
Change in cash and cash equivalents due to exchange rate movements			(11)		(53)
Cash and cash equivalents at the end of the year	17		9,232		5,137

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Statutory information

Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 33a Islington Park Street, London, N1 1QB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income, including income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received/generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and those costs of an indirect nature necessary to support them.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its programmes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

h) Allocation of organisational support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of the central support of each activity, comprising the UK salary and overhead costs, are apportioned to the charitable and fundraising activities in proportion to the direct expenditures incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset is shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

▪ Freehold buildings	50 years
▪ Fixtures & fittings	5 years
▪ IT equipment	3 years
▪ Motor vehicles	3 years

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pensions

MAP makes payments to the personal pension plans of certain employees in compliance with the regulations for pensions auto-enrolment. The costs are charged to the Statement of Financial Activities (SoFA) for the period to which they relate. Pension costs are allocated between activities and between restricted and unrestricted funds on the same basis as all other support costs (also see note h).

o) Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the end of the month in which the transaction occurred. Both realised and unrealised gains or losses resulting from conversion of foreign currencies have been dealt with in the SoFA.

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

2 Detailed comparatives for the December 2019 statement of financial activities

	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Income from:			
Donations and legacies	4,960	1,706	6,666
Charitable activities	-	3,284	3,284
Other trading activities	94	1	95
Total income	5,054	4,991	10,045
Expenditure on:			
Raising funds	1,345	-	1,345
Charitable activities	3,259	4,774	8,033
Total expenditure	4,604	4,774	9,378
Net movement in funds	450	217	667
Total funds brought forward	3,987	107	4,094
Total funds carried forward	4,437	324	4,761

3 Income from donations and legacies

	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Gifts	8,570	1,592	10,162	4,356	1,706	6,062
Legacies	935	-	935	604	-	604
	9,505	1,592	11,097	4,960	1,706	6,666

In 2021, total income from donations and legacies amounted to £11.1m which was £5.3k more than planned. This was due to the exceptional response between May and August through existing and new fundraising channels following the escalation of violence in Gaza.

In addition to the amount included above under legacy income, we currently have four legacy notifications from estates in the early stages of administration where we are unable to quantify our entitlement.

As discussed in the Trustees' report, the Trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP's medical missions. The amounts donated detailed below have been included by way of a note to our accounts, and not recorded in our statement of financial affairs, as their value would not otherwise have been afforded from MAP's planned expenditures for 2021.

Donated goods and services	Year Ended Dec-21 Total days	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total days	Year Ended Dec-20 Total £k
NHS specialists: donation of time during annual leave	101	30	48	21
Donations of medical equipment		733		70
		763		91

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

4 Income from charitable activities

	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total £k
The following restricted grants were received:		
Action for Humanity: Zero stocks for Gaza	22	-
Arab Fund: Oncology drugs in Gaza	-	(28)
Human Appeal: Emergency response in East Jerusalem and Gaza	100	-
Humanity: Zero stocks for Gaza	42	-
Interburns: Burns research Palestine	1	35
Islamic Relief Worldwide: Emergency response in East Jerusalem	175	-
Jersey Overseas Aid: Zero stocks for Gaza	100	-
Jersey Overseas Aid: Neurosurgical work in Gaza	-	100
Med Global: Urgent health needs in Gaza	69	-
Muslim Hands: Two medical refrigerators for Gaza blood bank	-	16
PACES: Covid-19 emergency response in East Jerusalem and Lebanon	-	76
Penny Appeal: Covid-19 emergency response in Gaza	218	84
Penny Appeal: Winter supplies for vulnerable families in Lebanon	15	60
Penny Appeal: Covid-19 emergency response in West Bank	-	20
Penny Appeal: Emergency response to Beirut blast in Lebanon	-	19
Penny Appeal: Covid-19 national response in Gaza	-	10
Penny Appeal: Trauma related drugs and disposables in Gaza	-	10
Salam Charity: Emergency response in Gaza	70	-
UN OCHA: Medical care for Palestinian refugees from Syria	(7)	-
UN OCHA: Covid-19 responding to urgent health needs in Gaza	(2)	899
UN OCHA: Covid-19 sustaining eye care services in West Bank	-	262
UN OCHA: Covid-19 emergency response in Gaza	-	399
Zaimah: Emergency response in Gaza	40	-
Sub-total for Emergencies & Complex Hospital Care	843	1,962
Penny Appeal: Empowering people with disabilities Gaza	60	-
Sub-total for Disability	60	-
Islamic Development Bank: Development of family medicine	-	56
Penny Appeal: Mental Health in Gaza	42	-
UNICEF: MHPPS projects in Lebanon	1,118	969
Sub-total for Mental Health and Psychosocial Support	1,160	1,025
Total income from charitable activities c/f	2,063	2,987

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

4 Income from charitable activities (continued)

	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total £k
Total income from charitable activities b/f	2,063	2,987
Anonymous: Mobile clinic in Hebron	145	-
Arab Fund: Health programmes in refugee camps in Lebanon	-	50
Arab Fund: Breast cancer care in Palestine	-	(15)
Bearsden Muslim Association: Mobile clinic West Bank	2	-
Bearsden Muslim Association: Malnourished children Gaza	2	-
Dorothea Haus Ross Foundation: Neonatal life support Gaza	30	-
Islamic Aid: Neonatal life support training in Gaza	-	17
Jersey Overseas Aid: Gender based violence in Gaza	-	100
Muslim Hands: Reducing mortality and morbidity in new-born in Gaza	-	145
Penny Appeal: Breast cancer care Gaza	2	-
Penny Appeal: Malnourished children Gaza	28	-
Penny Appeal: Maternal and child health Lebanon	24	-
Sub-total for Women's and Children's Health	233	297
Total income from charitable activities	2,296	3,284

The trustees would like to express their gratitude to these funders for their generous grants.

5 Income from other trading activities

	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Events	229	-	229	94	1	95

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

6a Analysis of expenditure on charitable activities (current year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-21 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	35	5	436	-	476
Disability	290	181	25	-	496
Mental Health and Psychosocial Support	257	830	107	-	1,194
Women's and Children's Health	589	28	212	-	829
Advocacy and Campaigns	-	-	-	13	13
Direct programme costs					
Emergencies & Complex Hospital Care	2,336	820	725	-	3,881
Disability	230	4	9	-	243
Mental Health and Psychosocial Support	4	35	50	-	89
Women's and Children's Health	967	319	148	-	1,434
Advocacy and Campaigns	-	-	-	51	51
Programme implementation and monitoring costs					
Salaries	587	220	257	113	1,177
Other operating costs	108	38	114	-	260
	5,403	2,480	2,083	177	10,143
Organisational support costs (see below)	307	145	112	4	568
	5,710	2,625	2,195	181	10,711

6b Analysis of expenditure on charitable activities (prior year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-20 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	-	-	35	-	35
Disability	88	119	4	-	211
Mental Health and Psychosocial Support	97	820	47	-	964
Women's and Children's Health	258	40	124	-	422
Direct programme costs					
Emergencies & Complex Hospital Care	2,380	307	248	-	2,935
Disability	260	15	31	-	306
Mental Health and Psychosocial Support	7	181	42	-	230
Women's and Children's Health	310	343	270	-	923
Advocacy and Campaigns	-	-	-	14	14
Programme implementation and monitoring costs					
Salaries	572	253	257	146	1,228
Other operating costs	66	87	62	32	247
	4,038	2,165	1,120	192	7,515
Organisational support costs (see below)	291	157	69	1	518
	4,329	2,322	1,189	193	8,033

We have taken the exemption from disclosure of the names of the organisations we pay grants to as this disclosure could result in serious prejudice to the recipient organisations.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

6 Expenditure on Charitable Activities (continued)

Description of Thematic areas

Emergencies & Complex Hospital Care	To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Mental Health and Psychosocial Support	To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.
Women's and Children's Health	To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.
Advocacy	To improve health outcomes by addressing the barriers to Palestinians' right to health.

Organisational support costs

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Staff costs	285	244
Staff recruitment, training and welfare	97	48
Vehicle and travel costs	5	3
Premises and utility costs	33	28
Communication costs	3	14
Depreciation	1	4
Bank and finance charges	7	1
Non capitalised IT costs	120	139
Governance costs	61	49
Organisational support costs excluding foreign exchange losses	612	530
Foreign exchange losses	11	53
	621	583

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology (I.T.), human resources, London office facilities, legal and governance matters. These costs are allocated to the cost of raising funds and the cost of our charitable activities in proportion to the expenditures incurred in those areas.

Allocation of organisational support costs

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Programme costs:		
Gaza	307	291
Lebanon	145	157
West Bank	112	69
Advocacy and campaigns	4	1
	568	518
Cost of raising funds	53	65
	621	583

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

7 Net income for the year

This is stated after charging:

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Depreciation	3	9
Operating lease rentals:		
Property	38	45
Other	2	3
Auditors' remuneration (excluding VAT):		
Audit fees	19	18
Audits of overseas offices	16	20
Audits of overseas partner organisations	12	6
Foreign exchange losses	11	53

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Salaries and wages	1,850	1,908
Redundancy and termination payments	-	34
Social security costs	129	157
Employer's pension and end of service benefit costs (see note below)	187	194
	2,166	2,293

All staff costs including those charged to projects are shown above.

The number of employees whose emoluments fell within the following bands were:

£k	Total Year Ended Dec-21 numbers	Total Year Ended Dec-20 numbers
80-90	-	1
70-80	1	1
60-70	1	2

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provisions are made for staff which are payable at the end of their service. Such amounts are accrued when earned, based on current monthly salaries and length of service. During the year the movement on this provision was as follows:

	£k
Opening balance at 1 January 2021	398
Net charge for the year	83
Closing balance at 31 December 2021	481

Total employee benefits including remuneration and pension contributions of the key management personnel for the year to December 2021 were £430k (Dec-20: £534k). In addition, employer national insurance contributions of £29k were paid directly to HMRC in relation to those staff (Dec-20: £36k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-19: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-19: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalled £322 (Dec-20: £ nil). Most of the Trustees' meetings were held on Zoom and there were no visits to overseas programmes.

Aggregate donations from related parties were £5,040.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

9 Staff numbers

The number of employees in terms of average head count (AHC) and full-time equivalents (FTE) employed during the year was as follows:

	2021 AHC	2021 FTE	2020 AHC	2020 FTE
Project and support staff	51	47	50	44
Marketing and fundraising	9	9	11	10
Management and administration	5	5	4	4
Advocacy and campaigns	3	3	3	2
	68	64	68	60

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	14	97	38	350
Additions in year	-	-	-	-	-
Disposals in year	-	-	-	-	-
At the end of the year	201	14	97	38	350
Depreciation					
At the start of the year	92	14	96	38	240
Disposals in year	-	-	-	-	-
Charge for the year	3	-	-	-	3
At the end of the year	95	14	96	38	243
Net book value:					
At the end of the year	106	-	1	-	107
At the start of the year	109	-	1	-	110

Freehold property is shown at cost of acquisition on 25 March 1992.

Land with a value of £40k (Dec-19: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

12 Debtors

	Dec-21 £k	Dec-20 £k
Tax recoverable on gift aid	150	172
Accrued legacy income	489	404
Accrued grant income	145	494
Prepayments and other debtors	42	105
	826	1,175

13 Creditors: amounts falling due within one year

	Dec-21 £k	Dec-20 £k
Trade creditors	167	32
Taxation and social security	93	62
Other creditors	-	5
Accruals	3,018	1,139
End of service provisions for overseas staff (also see note 8)	481	398
Holiday pay provision	25	25
	3,784	1,661

14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	107	-	107
Net current assets	6,274	-	6,274
Net assets at the end of the year	6,381	-	6,381

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	110	-	110
Net current assets	4,327	324	4,651
Total net assets	4,437	324	4,761

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

15a Movements in funds

		At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2021 are represented by:					
Gaza	Disability	-	60	(60)	-
Gaza	Emergencies & Complex Hospital Care	-	1,864	(1,864)	-
Gaza	Women's and Children's Health	13	229	(242)	-
Gaza	Mental Health and Psychosocial Support	-	47	(47)	-
Lebanon	Emergencies & Complex Hospital Care	49	12	(61)	-
Lebanon	Mental Health and Psychosocial Support	-	1,088	(1,088)	-
Lebanon	Women's and Children's Health	-	78	(78)	-
West Bank	Disability	-	1	(1)	-
West Bank	Emergencies & Complex Hospital Care	262	497	(759)	-
West Bank	Mental Health and Psychosocial Support	-	8	(8)	-
West Bank	Women's and Children's Health	-	4	(4)	-
Restricted funds		324	3,888	(4,212)	-
Unrestricted funds:					
General funds		4,437	9,734	(7,790)	6,381
Total unrestricted funds		4,437	9,734	(7,790)	6,381
Total funds		4,761	13,622	(12,002)	6,381

15b Prior year movement in funds

		At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2019 are represented by:					
Gaza	Emergencies & Complex Hospital Care	-	2,549	(2,549)	-
Gaza	Women's and Children's Health	-	342	(329)	13
Lebanon	Disability	-	6	(6)	-
Lebanon	Emergencies & Complex Hospital Care	81	330	(362)	49
Lebanon	Mental Health and Psychosocial Support	-	969	(969)	-
Lebanon	Women's and Children's Health	-	119	(119)	-
West Bank	Emergencies & Complex Hospital Care	26	453	(217)	262
West Bank	Mental Health and Psychosocial Support	-	5	(5)	-
West Bank	Women's and Children's Health	-	218	(218)	-
Restricted funds		107	4,991	(4,774)	324
Unrestricted funds:					
General funds		3,987	5,054	(4,604)	4,437
Total unrestricted funds		3,987	5,054	(4,604)	4,437
Total funds		4,094	10,045	(9,378)	4,761

Purposes of restricted funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £3.9m (2020: £4.7m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

Medical Aid for Palestinians

Notes to the financial statements

For year ended 31 December 2021

16 Reconciliation of net income to net cash flow provided by operating activities

	Dec-21 £k	Dec-20 £k
Net income for the reporting period (as per the statement of financial activities)	1,620	667
Depreciation charges	3	9
Decrease/(increase) in debtors	349	(582)
Increase in creditors	2,123	231
Foreign exchange losses	11	53
Net cash provided by operating activities	4,106	378

17 Analysis of cash and cash equivalents

	1 Jan 2021 £k	Cash flows £k	31 Dec 2021 £k
Cash at bank and in hand	5,137	4,095	9,232
Total cash and cash equivalents	5,137	4,095	9,232

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property Dec-21 £k	Property Dec-20 £k	Equipment Dec-21 £k	Equipment Dec-20 £k
Less than one year	38	42	1	1
One to five years	-	3	1	2
Over five years	-	-	-	-
	38	45	2	3

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Accounts

Registered Charity No. 1045315

Company No. 3038352



MEDICAL AID FOR PALESTINIANS
(A charitable company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2020

Medical Aid for Palestinians

Report and Financial Statements for the year ended 31 December 2020

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Medical Aid for Palestinians

Reference and administrative information

CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee which is registered in England & Wales and incorporated in the United Kingdom (Registered no: 3038352), and is a charity registered with the Charity Commission under the Charities Act 2011 (Registered no: 1045315). The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each. Its governing document is the Articles of Association.

HONORARY POSITIONS

The Baroness Morris of Bolton OBE DL	President
Dr Swee Chai Ang FRCS	Patron
Sir Terence English KBE FRCS	Patron
The Baroness Kennedy of the Shaws QC	Patron

DIRECTORS/TRUSTEES

Mr Steven James - Chair	Mr Ghassan Abu Sittah
Ms Sarah Eldon - Vice-Chair (from 03/12/2020)	Mr Ramzi Nasir MD, MPH (from 25/03/2021)
Ms Siham Bortcosh - Treasurer	Dr Ezzedin Gouta (to 03/12/2020)
Dr Jean Bowyer Brown	Dr Phyllis Starkey - Vice-Chair (to 03/12/2020)
Sir Vincent Fean	Ms Farheen Chaudhry (to 11/12/2020)
Professor Graham Watt	Ms Nabila Ramdani (to 24/12/2020)
Ms Shireen Jayyusi	Dr Stephen Davies (to 25/03/2021)
Ms Katherine Al Ju'beh	

KEY MANAGEMENT PERSONNEL

Aimee Shalan	CEO
Andy Ferguson	UK Director of Programmes
Fikr Shalltoot	Director of Programmes Gaza
Dr. Ali Dakwar	Director of Programmes Lebanon
Aisha Mansour	Director of Programmes West Bank
Iain McSeveny	Director of Finance
Tina Bajec	Director of Fundraising
Neil Sammonds	Director of Advocacy & Campaigns (to 29/11/2020)

SOLICITORS

Bates Wells
10 Queen Street Place
London
EC4R 1BE

AUDITOR

Sayer Vincent LLP
Chartered accountants and statutory auditor
Invicta House, 108-114 Golden Lane
London, EC1Y 0TL

BANKERS

The Co-operative Bank PLC
83 Cornhill
London EC3V 3NJ

Europe Arab Bank PLC
35 Park Lane
London W1K 1RB

Bank Audi SAL
Ashrafieh Sodeco Branch
Beirut, Lebanon

Arab Bank

Ramallah, Palestine

Bank of Palestine

Ramallah, Palestine

REGISTERED OFFICE

33a Islington Park Street, London, N1 1QB.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

The trustees present their report and the audited financial statements for the year ended 31 December 2020.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Strategic report

Purposes and Aims

MAP was established in 1984 and is a UK-based, non-governmental, independent, non-political, non-religious charitable organisation which is registered with the Charity Commission. It is a company limited by guarantee, not having a share capital.

MAP works for the health and dignity of Palestinians living under occupation and as refugees.

MAP delivers health and medical care to those worst affected by conflict, occupation and displacement. Working in partnership with local health providers and hospitals, MAP addresses a wide range of health issues and challenges faced by the Palestinian people. MAP responds rapidly in times of crisis and works directly with communities on longer-term health development.

Our programmes address:

- Humanitarian aid and relief;
- Significant gaps in the provision of health services;
- Community based health development; and,
- Capacity building, including education and training.

MAP works in partnership with local and international organisations, UN agencies and academic institutions to achieve its aims. MAP delivers medical and humanitarian aid in an impartial manner to those most vulnerable and at risk.

In setting our programme each year, we have regard to both the Charity Commission's general guidance on public benefit and to the advancement of health or the saving of lives. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Review of Activities

The charity's main activities and who it helps are described below. All its charitable activities are undertaken to further MAP's charitable purposes for the public benefit. In 2020, our programmes in Lebanon and the occupied Palestinian territory (oPt) included projects in:

- Emergencies & Complex Hospital Care;
- Disability;
- Mental Health and Psychosocial Support;
- Women's and Children's Health; and
- Advocacy.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

This report provides an overview of our charitable projects. If you would like further information on our work in 2020, please also see our Spring 2021 Witness magazine found on our website at: www.map.org.uk/publications/witness-magazine

During 2020, MAP began delivering programmes in line with our new three-year strategy (2020-2022). The strategy outlines how we work towards improving the health of Palestinians, strengthening the technical and professional capacities of our partners and raising awareness of violations to the right to health of Palestinians. The revised organisational objectives and programmatic priorities/objectives within the new strategy demonstrate a greater integration and cohesion between MAP's programme implementation, capacity building support and advocacy work to achieve our goals.

Emergencies & Complex Hospital Care

For the first time in many years, all three areas of MAP's areas of operation were simultaneously affected by humanitarian emergencies in 2020. The emerging Covid-19 pandemic, as well as the devastating impact of the blast in Beirut in August and the worsening economic situation in Lebanon, meant that we had to constantly revise and escalate our emergency response as events unfolded. While the spread of Covid-19 cases was initially slow in the oPt, particularly in Gaza, community transmission of the virus was firmly established from August 2020. This all occurred against a backdrop of military occupation, conflict and displacement, which continue to endanger Palestinian lives and wellbeing in the oPt and Lebanon. Hospitals and primary care facilities are under-resourced and staff do not have ready access to the training needed to update their knowledge and skills. In a volatile environment, preparation and specialist training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong, well-resourced healthcare systems that can respond efficiently and effectively in emergency situations as well as provide comprehensive, high quality routine services. We work in partnership with local healthcare providers to ensure hospitals and other key health facilities are appropriately stocked and equipped.

Covid-19 Emergency Response

In the West Bank, MAP supported Ministry of Health hospitals and the East Jerusalem Hospital Network with Personal Protective Equipment (PPE) kits and essential medication. MAP also supplied Continuous Positive Airway Pressure (CPAP) devices and breathing circuits to Ministry of Health hospitals; these devices help Covid-19 patients with serious respiratory problems to breathe more easily and have been shown to help prevent the need for invasive mechanical ventilation. A total of 26 CPAP devices and 187 breathing circuits were procured for hospitals in the West Bank.

In Gaza, MAP provided oxygen generators for the management of Covid-19 patients requiring critical care. We supplied PPE for frontline health workers, disinfectants and other infection control items and essential drugs for the prevention and treatment of Covid-19 in Gaza's hospitals. MAP also supplied 15 CPAP devices and 606 breathing circuits for the designated Covid-19 treatment centre at European Gaza Hospital. The testing kits and lab reagents we provided to the Ministry of Health were vital as they faced continuing shortages of these essential items. We provided hygiene kits for people in quarantine in Gaza and for elderly patients at Al Wafa Hospital.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

As Gaza's hospitals battled with the rising number of Covid-19 patients, stock levels of essential drugs and consumables for treating other illnesses continued to be at critically low levels. This peaked in April 2020, when a shocking 226 items (51.9%) of medicines on the World Health Organisation's essential drugs list were at less than one month's supply in Gaza's stores. In response, MAP released essential drug items from our pre-positioned stores and then procured over £1 million worth of other essential drugs and disposables to help ease the impact of this secondary emergency. MAP also organised and hosted an online training workshop in Covid-19 management in November for 140 frontline health workers in the West Bank, Gaza and PRCS hospitals in Lebanon; a group of eminent specialists from the UK presented the latest Covid-19 research findings and clinical guidelines and responded to questions from their colleagues in the region.

In Lebanon, MAP procured supplies of face masks and hand sanitiser for our community midwives, who continued to provide essential maternity/new-born care and individual health education sessions for beneficiaries. We also delivered PPE and infection control supplies to Palestine Red Crescent Society (PRCS) hospitals in Lebanon worth £400,000.

Lebanon's Winterisation emergency response

Amid the worsening economic crisis in Lebanon, exacerbated by Covid-19 lockdown measures, MAP provided winter packages to vulnerable families in Wavel refugee camp and surrounding gatherings in the Bekaa Valley. These arrived in time for the cold weather hitting the region, offering a lifeline to 840 families. To meet the families' essential needs, these packages included a nutritious food parcel, warm winter blankets and vouchers for fuel for heating and cooking.

Disability

Persons with disabilities (PWDs) are often amongst the poorest and most vulnerable in all societies. The barriers to inclusion that exist in many other contexts are compounded for Palestinians living under occupation and as refugees by the lack of recognition of rights, extremely limited access to services and by an environment that makes it very challenging for people with disabilities to move freely. The Covid-19 pandemic has increased the marginalisation of people with disabilities, exacerbating the barriers that PWDs already face. A lack of accessible information about the virus, and less access to the infrastructure and support needed for remote working and study are just some of the challenges faced.

In Lebanon's refugee camps only 1% of Palestinian school-age children with disabilities are enrolled in mainstream public schools and 29% are not enrolled in any educational institutions. Among Palestinian refugees with disabilities unemployment is estimated at 90% (DfID, 2018). MAP's commitment is to promote and uphold the principles defined by the UN Convention on the Rights of PWDs and to promote an inclusive and holistic approach to community development. MAP supports a twin-track approach of both promoting the mainstreaming of disability within society, as well as supporting and providing for the specific needs of persons with disabilities, but always with the active participation and views of people with disabilities, their families and communities.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Improving local response on advocacy for the rights of PWDs in Gaza

In Gaza, our local partner, the Social Development Forum, uses social networks and digital advocacy tools to raise awareness and defend the rights of PWDs in Gaza. They train civil society organisations to use these tools effectively. Young activists, both with and without disabilities, are trained on PWD rights and digital advocacy. SDF put these skills to effective use in 2020, launching an online campaign, #WeFightCoronavirus (in Arabic), to raise awareness of Covid-19 and of preventative measures to help prevent transmission. With more than 1.5 million followers on social media, the campaign provides Palestinians with updates and daily tips from the World Health Organisation and Ministry of Health on health and hygiene practices to reduce the spread of the disease in Gaza. Interviews with health specialists are shared to raise awareness of the pandemic, answer questions, and give advice on how to maintain a safe work environment. The campaign uses videos and infographics to encourage people to act responsibly and follow public guidelines.

Supporting early interventions for children with disabilities in north Lebanon

In north Lebanon, our project with the Community Based Rehabilitation Association provided wide-ranging rehabilitation and support sessions for children with disabilities and their families/carers. The outbreak of Covid-19 necessitated adopting new remote working techniques. In 2020, new activities were introduced to raise awareness about Covid-19 among families. 95 children with disabilities and their families received 1,150 physiotherapy, occupational therapy, speech therapy, psychological support and special education sessions, based on their individual needs. 95 caregivers were supported through 457 home-visits and 1,138 centre-based or online training sessions, providing them with skills to enable them to continue working with their children at home and apply simple exercises to improve their children's speech, physical and occupational skills, psychological wellbeing, as well as helping parents better manage their children's behaviour.

Mental Health and Psychosocial Support

Mental health and psychosocial support (MHPSS) help individuals and communities to heal psychological wounds and rebuild social structures. For many Palestinians, there has been a complete breakdown of normal family and community support networks, leaving them isolated and vulnerable. In the oPt, 9% of children have severe and moderate psychological disorders while 13% have mild disorders (OCHA, 2019) and the needs for MHPSS services for persons suffering from mild to moderate and severe mental health problems are on the rise. After suffering from years of conflict, human rights violations, displacement, military occupation and blockade, MAP's work helps to support Palestinians in their determination to be resilient and active survivors. Our aim is to help people to rebuild meaning, coherence, and relieve stress in their lives, and to limit the development of further complications, whilst also addressing interpersonal, family, social and cultural issues. This has never been as urgently needed as it is now with the added impact that Covid-19 has had on people's mental health. Organisations providing MHPSS in Palestine and Lebanon in 2020 faced challenges due to the increased demand for their services, the difficulties in accessing patients in quarantine and lockdown and the lack of coordination between services.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Improve the Capacity of Mental Health Services in the West Bank

There is a severe shortage of psychiatrists in Palestine, with only 32 for the entire population, in addition to a lack of formal educational opportunities and weak management of mental health provision at the primary healthcare level. In 2019, MAP established a new project in the West Bank to improve the quality and productivity of the psychiatry residency programme in the West Bank and to better integrate mental health care within the primary healthcare system and the family medicine residency programme. Whilst capacity building missions were unable to take place in 2020 due to Covid-19, MAP and our mental health specialist volunteers developed a programme for building the capacity of the psychiatric consultants/residents and family medicine residents through online training, supervision and mentoring sessions. A link was also established with the Royal College of Psychiatrists in the UK to expand the pool of mental health specialist volunteers to support missions and online education opportunities.

Mental Health and Psychosocial Support Services in Lebanon's Refugee Camps

With the increased importance of mental health and psychosocial support services in the Covid-19 pandemic, MAP and our local partners were determined to overcome the various challenges and continue to run activities in this vital United Nations Children's Fund (UNICEF) supported project. This involved the use of remote modalities for most interventions, with face-to-face interactions limited to crisis situations only. A total of 14,817 children and adolescents were still reached through: group-based structured psychosocial support activities such as Playing for Gender Equality, Kids Power and Right to Play; and one-to-one psychological/emotional support for those young people needing specialist care. 6,141 caregivers participated in activities aiming to promote the well-being and protection of children. 407 men and boys participated in programmes aiming to raise awareness about women's rights and to promote gender equality and gender-based violence (GBV) prevention. 2,411 women and girls accessed GBV safe spaces, including 788 who received individualized case management with legal, financial and welfare advice. A hotline for helping survivors of GBV was also established during the year. 150 local partner staff members received training and on-site coaching, support and supervision, and 65 community activists involved in Child Protection Networks also received safeguarding training.

Women's and Children's Health

Women and children's health remains a major cause for concern for Palestinians in the oPt and Lebanon. Palestinians have unacceptably high rates of maternal and child mortality and morbidity. Women and children are still the most vulnerable in situations of conflict and prolonged occupation. Increasing access to quality care and promoting health and care-seeking behaviours among communities and households are key to improving maternal, neonatal and child health. MAP espouses an integrated approach, encompassing reproductive health, safe motherhood and essential child health services, together with psychosocial care, parenting support and recognition and response to cases of child abuse, neglect and sexual/gender based violence (SGBV).

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Breast Cancer Care

Breast cancer is the most common cancer among Palestinian women, but for those diagnosed with the disease the five-year survival rate, based on the Gaza Cancer Registry, is only 65%, compared to 85% in the UK and close to 90% in Israel. Challenges posed by movement restrictions for both patients and health professionals, shortages of essential medicines, the Covid-19 crisis and the pre-existing gaps in the health system, all constitute obstacles to continuous and effective treatment and care for Palestinian women with breast cancer.

Our Breast Cancer Care project in the West Bank and Gaza continued despite Covid-19 preventing our regular training visits. Online multidisciplinary team meetings comprised of UK and Palestinian breast surgeons, nurses, oncologists and radiologists were conducted regularly to discuss breast cancer cases and agree diagnostic and treatment pathways. In Gaza, 90% of all breast cancer patients are now discussed at these regular meetings. In 2020, MAP supported the training of 129 medical students in oncology in Gaza, the first course of its kind there. In the West Bank, renovation work began on a new dedicated breast cancer unit in Nablus that, when opened in 2021, will serve the north of the West Bank. We also supported our local partner Dunya, to procure a new mammogram machine during the year as well as continuing to care for patients with newly diagnosed breast cancer and run breast cancer survivor self-help groups.

Reproductive Health, Psychosocial Support and Protection Needs of Young People living in Ein el Helweh and Rashidieh refugee camps

Young Palestinian refugees living in Lebanon have poor access to comprehensive reproductive health information and services. In the culture of the refugee camps, existing services mainly target married people of reproductive age and the needs of adolescents and single adults are largely ignored. Their health and care-seeking behaviours are poor, with young people often engaging in risky practices. We support our partner, Naba'a, to run reproductive health clinics in two camps, for women and girls to access high quality, user-friendly reproductive health and advice services. Recognised as an essential service, Naba'a's activities were able to continue during lockdown, with 2,700 men, women, boys, and girls attending reproductive health awareness and psychosocial support sessions in Ein el Helweh and Rashidyeh Palestinian camps.

Maternal and child health (MCH) outreach programme in four Lebanese refugee camps (Nahr el Bared, Beddawi, Ein el Helweh, Mieh Mieh)

In 2020, despite Covid-19 related restrictions, our MCH programme in four Palestinian refugee camps in Lebanon was able to continue providing vital care for pregnant women, nursing mothers and new-borns throughout the year; supporting the most vulnerable families and all high risk pregnancies. This is the only home based MCH service in Lebanon. 3,000 expectant and new mothers and their new-born children received one-to-one pregnancy and healthcare and counselling through regular home-visits by MAP's 13 skilled midwives and nurses. This holistic service includes antenatal and postnatal care, growth monitoring, screening for infections, developmental screening, parenting support, home safety and safeguarding advice.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Advocacy and Campaigns

MAP's vision is a future in which all Palestinians can access an effective, sustainable and locally-led system of healthcare and the full realisation of their rights to health and dignity. MAP's Advocacy and Campaigns programme works to remove barriers to this vision by carrying out research on themes related to Palestinians' right to health and dignity; raising awareness of the issues, through networks and coalitions, with the public and with decision-makers; and motivating them to take appropriate action. In 2020, our activities focused on:

- Emergencies and emerging health needs;
- Contextual drivers of psychosocial and mental health issues;
- Rights and needs of persons with disabilities;
- Gender, family and child rights in health and healthcare; and
- Cross-cutting themes of access, protection, development and refugees.

Emergencies and emerging health needs

Our advocacy work in this area included a written submission on the right to health to the Human Rights Council in March with a focus on 'unlivability' in Gaza; a report on 'Chronic Impunity: Gaza's healthcare under continued attack' in partnership with Al Mezan Centre for Human Rights and Lawyers for Palestinian Human Rights; our input to the Safeguarding Healthcare in Conflict Coalition's annual report; and MAP's contribution to a 'Gaza 2020' online resource in partnership with Al Haq, Al Mezan and the Palestinian Centre for Human Rights. We also submitted evidence to the UK International Development Committee on the impact of Covid-19 on Palestinian communities living under occupation and as refugees and launched a joint briefing paper with Al Haq and the Jerusalem Legal Aid and Human Rights Centre on 'Covid-19 and the systematic neglect of East Jerusalem'.

Mental health and psychosocial support

Over the course of the year, MAP raised awareness of the contextual drivers of the psychosocial and mental health issues through the publication of an article on mental health in East Jerusalem, a series of interviews with a psychotherapist, a participant and a peer educator working with our partner NISCVT, and a news story about an adolescent life skills project in the Palestinian refugee camps of Lebanon. We also promoted World Mental Health Day across MAP's social media channels and conducted some initial research on the mental health impact of Covid-19 on communities across the West Bank, Gaza and the refugee camps of Lebanon.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

The rights and needs of persons with disabilities

MAP provided input to the Special Rapporteur's report on 'Persons with Disabilities in the context of displacement' for the 44th session of the Human Rights Council. We also submitted written evidence to the UN Committee on the Rights of Persons with Disabilities, outlining barriers to disability rights in the oPt ahead of the Committee's review of Israel's compliance with the Convention on the Rights of Persons with Disabilities. The team briefed the UN Committee via two virtual sessions, providing a platform for three disability rights advocates from Gaza to share their experiences and the barriers to their rights under occupation and closure. Following MAP's engagement with it, the UN Committee acknowledged Israel's responsibilities towards Palestinians with disabilities for the first time. Other activities included taking three MPs to an inclusive performance organised by our partner the Palestine Circus School during a parliamentary delegation to the West Bank; issuing a statement demanding accountability for the killing of Eyad Hallaq, a 32-year-old Palestinian man with autism who was fatally shot by Israeli police in May; highlighting the impact of Covid-19 on people with disabilities in the oPt and the refugee camps of Lebanon via social media and updating supporters on the adapted work of MAP's disability partners in response to the pandemic.

Gender, family and child rights in health and healthcare

Throughout the year, we raised awareness about obstacles to the right to health for Palestinian women and children through the production of a variety of materials including a series of articles focusing on the work of MAPs community midwives and partners in Lebanon; a short film about the work of a new MAP-funded mobile clinic serving Palestinian families living under threat in the South Hebron hills; an overview of the impact of Covid-19 on essential breast cancer services in the West Bank; and an update and Arabic translation of MAP's animation, 'Deema's Story', about the struggle to access breast cancer treatment for women in Gaza.

Plans for the future

Monitoring and Evaluation

Further training/capacity building workshops will be conducted in our regional offices in 2021, leading to the revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; and Learning) strategy. Monitoring and evaluation training will also be delivered to our local partners, as part of MAP's commitment to capacity building.

Safeguarding

Following extensive work to strengthen MAP's safeguarding policy and procedures in 2020, a programme of online safeguarding training will be rolled out to all staff, trustees and medical volunteers in early 2021, with more in-depth and case-based training delivered to key field staff.

Core Humanitarian Standards for Quality and Accountability (CHS)

Following completion of the first organisational self assessment in 2019 and development/agreement of an action plan in 2020, work to implement the action plan, with a particular focus on beneficiary feedback and complaints mechanisms, will accelerate in 2021.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Key project goals for 2021

Below are the key plans for our projects in 2021:

- Our Covid-19 emergency response will continue in 2021, including the provision of testing kits, PPE, essential drugs/disposables and CPAP devices for our partners in oPt and Lebanon. We will arrange further training for Palestinian health workers at the frontline of managing Covid-19 cases. This is in addition to our advocacy work, calling on the international community for a more equitable distribution of vaccines.
- In line with our 2020-2022 strategy, 2021 will see the inclusion of more integrated capacity building support for our partners within our project plans. MAP will work alongside our partners, supporting them in developing feedback mechanisms, improving their safeguarding policies and practices, as well as building skills in monitoring and evaluation, financial management and fundraising. These will be tracked as part of our routine project monitoring.
- Advocacy at the local level will be a greater focus of our programmatic work, complementing our regional and international advocacy efforts. MAP will highlight the issues that impact on access to quality healthcare, linked to our project work.
- A strategic objective will be to increase the coverage and quality of our mental health and disability programmes, with greater cohesion between projects and between regional offices. We will continue to improve the accessibility and inclusion of our projects for PWDs.

Key advocacy and campaign goals for 2021

Moving forward in 2021, a core organisational objective is to raise awareness of the social and political determinants of health and increase advocacy - locally through our programmes, in the UK, and internationally - to enable actions to improve health outcomes for Palestinians living under occupation and as refugees. With colleagues and partners, our awareness raising and advocacy work will have a special focus on:

- Addressing violations of the right to health in the context of the Covid-19 pandemic and promoting sustainable development;
- Addressing the barriers to disability rights in the oPt and Lebanon;
- Highlighting the impact of settlements on Palestinian health and dignity; and
- Parliamentary and government engagement, ensuring Palestinian voices are brought to the fore in policy discussions concerning the right to health.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Financial Review

In recent years we have been able to significantly grow our voluntary and institutional income, and our original 2020 budget was planned on this basis. However, as the global pandemic began to unfold in the early months of 2020, we immediately began the process of assessing the likely impact on all areas of our operations. Over the following months, we reviewed and scaled back our income budgets. This was done in parallel with a reassessment of our programme objectives, taking into account the direct impact of Covid-19 on our beneficiaries as well as the impact of restrictions on movement in delivering medical programmes to those beneficiaries. We also reviewed the scale of our programme support operations, reviewed our reserves policy, and continued to monitor budgets and forecasts during the year. There had been some early and encouraging signs that our digital fundraising strategy was performing well. As the year progressed, our voluntary income began to recover and we ended the year £500k ahead of the original budget, a testament to the generosity of our supporters and the strength of our fundraising operations.

On institutional income, we scaled back our budget significantly during the year, correctly anticipating that donors would divert funds to Covid-19 response projects. Although our position improved in the second half of 2020, our institutional income was £1.9m behind our original budget for the year and £560k below the level we achieved in the previous year.

The trustees had budgeted for a deficit of £1.1m for 2020 funded by surplus reserves. The outturn for 2020 was a surplus of £667k and we will carry forward unrestricted reserves of £4.4m into 2021. Our improved fundraising performance in the second half of the year has allowed us to set a budget deficit of £1.8m for 2021. This will enable us to maintain programme expenditure at pre-Covid-19 levels and expend most of our surplus reserves. Due to the level of economic uncertainty, the trustees are cautious about developing budget projections beyond this twelve-month period.

The impact of Covid-19 will continue through 2021. However, the trustees do not consider that there are any other material uncertainties at this time so consider that a going concern basis is appropriate for the basis of our operations. The trustees will focus on the careful monitoring of our fundraising income and a prudent approach to budgeting and forecasting income from institutional donors.

Reserves Policy

During 2020, the trustees reviewed the charity's reserves policy. The existing policy was set in December 2016. Since then, MAP has developed its approach to risk management, and the objective of the review was to ensure that our reserves policy is more aligned to the major risks that MAP currently faces. In developing a revised policy, based on our risk register, we developed "risk group areas" and looked at the scenarios that might reasonably arise should those risks materialise. The trustees have reviewed the risk group areas in setting the reserves requirement below.

The trustees' policy is to hold sufficient free reserves to enable the charity to:

- respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- inform the organisation in planning, budgeting and forecasting.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. This is calculated as total unrestricted funds less the value of any tangible fixed assets held for the charity's use and any other illiquid assets.

The trustees consider a sufficient level of free reserves to be between £2m-£2.5m, based on a review of the main risks faced by the charity. The midpoint of this range represents around three months of total operating expenditure.

Actual and forecast level of free reserves are reported regularly at board meetings and the trustees aim to keep free reserves within the target range, other than in exceptional circumstances.

Asset values

For the 2020 trustees' report, we are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset based on the market value at that time. It has a balance sheet value of £109,000 at 31st December 2020 (also see note 11). The property, located within a residential terrace, is used as office premises for MAP's staff who are based in London. Due to Covid-19 restrictions we are currently unable to establish a market rate from a professional valuer. Based on the square footage of our premises and the average market rates achieved in the surrounding area in 2020, this would suggest an estimated valuation in the region of £1.6m. However, as a converted office within a residential terrace, and given the layout of the premises, we anticipate the actual valuation to be significantly lower.

Donated goods and services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions. These have been included by way of a note to our accounts (note 3), as their value would not otherwise have been afforded from MAP's planned expenditures for 2020.

Time donated by NHS specialists

A total of 48 days of NHS specialists' time was donated during their annual leave to our capacity building projects in Gaza and the West Bank. Using standard NHS backfill and GP remuneration rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2020 was £20,918 (2019: 808 days with a total value of £313,195). The significant drop this year was purely the result of the cancellation of the majority of planned missions due to the Covid-19 pandemic.

Donated medical equipment

In 2020, based on letters of donation and detailed costings, we received a total of £70,000 worth of equipment donated by medical institutions to our neurosurgical capacity building project in Gaza. In 2019, we received a total of £210,000 of equipment donated by medical institutions.

MAP is able to harness the goodwill and incredible generosity of the British public and support from across the world through the work we undertake to provide medical aid to Palestinians living under occupation and as refugees.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

The charity's approach to fundraising

We generate funds from a wide range of UK and international donors. This includes individual one-off donations, regular gifts, sponsorship, corporate donations, legacies and institutional funding as well as Gift Aid. These funds are raised by staff, volunteers and individuals who fundraise in support of MAP. We communicate regularly with our supporters through newsletters, appeals and other materials, both printed and digital. MAP provides a comprehensive picture of our activities on our website at www.map.org.uk as well as through our social media channels and we are available to support fundraisers via phone or email.

We do not use professional fundraising agencies or commercial participators to fundraise on our behalf. We have secure systems to prevent inappropriate access and protect individual privacy. We do not pass on our supporters' details to other organisations and comply with fundraising regulations.

Participation in fundraising regulation and compliance with codes

MAP is a UK registered charity and is also registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations including the revised code which came into effect from October 2019.

In light of the Data Protection Act 2018, we have refreshed our data protection policy to ensure all our processes and procedures comply with the new regulations. One member of the fundraising team has also received additional training on data protection and is now MAP's Data Protection Lead, who advises and ensures we are compliant. We have also established a cross-organisational data protection working group. Members of the group have received additional training by a Data Protection Consultant, and GDPR sessions have been conducted with all the overseas offices.

Compliance with codes

A Fundraising Advisory Panel comprising the Fundraising Director, CEO, Trustees and fundraising experts meets regularly throughout the year to review and monitor fundraising plans and activities. The panel reports to the Board of Trustees at quarterly meetings and seeks approval when needed. The Fundraising Director is a member of the Finance Committee, which also monitors and reviews all income and expenditure, ensuring compliance with regulations.

The number of complaints received

We have reviewed our complaints process and it is managed within the fundraising team by the Supporter Care and Database Manager. In 2020, we are not aware of having received any complaints relating to fundraising.

How the charity protects vulnerable people

We communicate with supporters on a regular basis if they have given consent to contact them. We do periodically contract with companies and publishers to produce direct fundraising appeals in print or online to recruit new supporters, but we do not give them our data. We keep a record of those people that have consented to be contacted by us by mail, telephone or email. We do not undertake telephone fundraising campaigns.

We do receive requests from supporters to be removed from our mailing list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

We are signed up to the Fundraising Preference Service, through which we have received less than twenty requests from supporters in over three years. In the same period, we have received and complied with around twenty thousand direct requests to be removed from mailing or email lists.

How we monitor our fundraising activities undertaken by third parties

We do not contract with any third parties to undertake our fundraising. We are aware that supporters fundraise on MAP's behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within our set standards and regulations. We also supply supporters with a MAP "in support of" logo, to ensure that the public know that they are not MAP staff, but volunteer supporters who are fundraising.

Principal risks and uncertainties

At their December 2020 meeting, the trustees reviewed the principal risks and uncertainties that MAP faces and agreed a revised list to be incorporated into the organisational risk map. They agreed the actions to be taken to mitigate these risks and highlighted priority areas. They also reviewed the statement of principal risks and uncertainties to be included in this report.

The trustees identified MAP's five principal risks as follows:

- Closure or severe impediment to access or operations of an overseas office;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);
- Injury, loss of life or kidnap of staff or visitors caused by outbreak of war or escalation of violence;
- Loss of direction and impact; and,
- Significant reduction in funding for programmes.

The emergence in 2020 of a global health crisis due to the Covid-19 pandemic continues to pose risks to all aspects of MAP's work. The trustees will continue to review these risks and uncertainties on an ongoing basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

In December 2020, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Roll-out revised safeguarding training for staff and partners, with strengthened monitoring of safeguarding risks and partner capacity building;
- Codify our partner financial monitoring policies and procedures into a handbook and introduce new Internal Audit and Compliance Senior Manager role;
- Implement remaining cybersecurity report actions and ensure GDPR and cybersecurity training for all new staff/ refresher training for existing staff;
- Ensure compliance with Covid-19 safety guidelines and protective measures;
- Provide staff with good quality information updates, monitor stress, build in time to provide social support, and facilitate access to mental health and psychosocial support services; and
- Continue to invest across all fundraising channels and donor recruitment, diversifying funding beyond UK, to mitigate against the shrinking of institutional funding in the context of the Covid-19 pandemic.

This is the end of the Strategic report

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, we aim to invest any surplus cash funds in short-term deposits across a range of banks.

Treasury activities have the objective of providing adequate liquidity for MAP's needs and of minimising risk, in a cost-effective way. It is the responsibility of the Director of Finance to assess the appropriate level of deposits at any time, taking into account the predicted cash needs, and to manage these deposits, under the supervision of the Chief Executive and Treasurer.

Remuneration Policy

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of five salary grades. The Board of Trustees, advised by its Finance Committee, consider annually whether a cost of living award will be paid which is based on relevant cost of living indices for the countries of operation, and dependent on affordability.

Planning

During 2019 we completed our new three-year organisational strategy process for 2020-2022. In November 2020 we also completed the annual operational planning process and budget for 2021. These have all been approved by the trustees.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 March 1995 and registered as a charity on 29 March 1995.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Following advice from MAP's lawyers, the trustees adopted new Articles by a special resolution passed at the Annual General Meeting (AGM) held on 3 December 2015. The purpose of adopting new Articles was to bring them into line with changes in legislation and communications. The new Articles were accepted and registered at Companies House on 11 January 2016.

Recruitment and appointment of charity trustees

New trustees can be nominated by existing members of the Board of Trustees and we also advertise openly. Formal interviews are conducted, and the successful candidates are voted onto the Board at a Board Meeting. They are given an introduction to the work of the charity by the Chair and Chief Executive and are provided with the information necessary to fulfil their duties.

The Articles of Association allow for at least seven and not more than eighteen trustees to be appointed. It is our policy that trustees can serve up to three terms in office, each of three years' duration. At the end of each term, they must resign and may stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

The trustees who held office during the financial year and at the date of this report are set out in the Company Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The Board of Trustees meets quarterly. An additional 'Away Day' meeting is usually held to review the overall strategy of the charity. There are four established sub-committees of the Board: the Programme Advisory Panel, the Fundraising Advisory Panel, the Campaigns Advisory Panel and the Finance Committee. These committees meet on a quarterly basis and deal with specific issues relevant to the particular area of MAP's activities. In addition, individual members of committees are called upon between committee meetings to provide specific technical advice in relation to MAP's work.

Charity Governance Code and Self-Assessment

The Board carried out a Charity Governance self-assessment at the end of 2018. In 2020, the following improvements have been made:

- A new succession plan planning procedure was approved by the Board;
- Following a review of the Charity Governance code, MAP's trustee skills audit template was revised to map out the skills and expertise of trustees in more detail and identify specific gaps;
- A new trustee appraisal and exit interview procedure was introduced as a routine measure intended to strengthen board effectiveness and comply with the charity code.
- The role and terms of reference of the Programme Advisory Panel was reviewed and updated;
- MAP's serious incident reporting procedure was reviewed and approved by the Board; and

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

- Preliminary work was undertaken by the Senior Management Team and the HR Manager on developing a values statement for publication on the website.

Some actions/improvements were delayed until 2021 due to Covid-19

- Researching further online and pro-bono trustee training opportunities;
- Running diversity training for trustees and discussing and determining MAP's diversity objectives and how to remove potential obstacles to trusteeship;
- Finalising MAP's values statement; and
- Reviewing and updating MAP's complaints mechanism, with a focus on beneficiaries.

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees. There are currently 60 full-time equivalent staff members, compared to 63 staff members in 2019. In light of the challenges posed by the global pandemic, MAP restructured some areas of its operations to improve cost-effectiveness and efficiency.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes.

The Board would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

Audit and compliance

We have been strengthening our partner due diligence framework since the introduction of MAP's formal policy document in December 2016. We continue to conduct regular due diligence reviews of all of our existing partners and require initial operational and financial assessments to be prepared for all new partners before we enter into any grants arrangements or memoranda of understanding. During 2020, we have also developed our due diligence procedures for our medical suppliers in Palestine and Lebanon.

The external audit of our implementing partners is also ongoing. Seven audits were planned, although only four were completed due to Covid-19 movement restrictions. We plan to undertake the remaining three audits in 2021, in addition to those already planned for the year.

The trustees recognise the need to continue to strengthen our controls and oversight in all audit and compliance areas. During 2020, we established and recruited for a new Audit and Compliance Manager role to develop and oversee MAP's audit programme, due diligence process and ensure compliance with regulatory, banking and donor requirements.

The trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

Statement of trustees' responsibilities

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 these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and,
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2020

In Memoriam - Dr Runa Mackay

All of us at MAP were deeply saddened to learn of the death of close friend and colleague Dr Runa Mackay. After retiring from serving the Palestinians as a doctor for 30 years in Galilee, Runa decided to join MAP in 1987 to work in Lebanon as part of our medical team. She was initially in Burj el-Barajneh refugee camp in Beirut and then went on to work in South Lebanon. Upon returning from Lebanon, Runa founded Scottish MAP and continued her support till the very end. Her faith, courage and sustained commitment to the Palestinian cause over so many years is deeply inspiring. In 2014, MAP gave Runa our lifetime achievement award, recognising her almost 60 years of service to the Palestinian people.

In Memoriam - Mr Isaac Nusseibeh MBCHB, LMSSA, FRCSA

We were also very sad to learn of the death of friend and honorary patron, Mr Isaac Nusseibeh MBCHB, LMSSA, FRCSA. A Palestinian refugee from Jerusalem, Isaac Nusseibeh became a pioneering senior Consultant in Spinal Injuries and Paralysis at Stoke Mandeville Hospital, where he served from 1974 - 2007. Isaac worked with MAP from its very beginning and was a Board Member before retiring in 2008. We are immensely grateful for his long-term support, which enabled us to provide immediate medical aid to Palestinians living under occupation and as refugees, while also developing local capacity and skills to ensure the long-term development of the Palestinian healthcare system.

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' Annual Report, which includes the review of activities, has been approved by the trustees on the date below and signed on their behalf by:

Steven James, Chair
25th March 2021

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Medical Aid for Palestinians's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

30th March 2021

**for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL**

Medical Aid for Palestinians

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Income from:					
Donations and legacies	3	4,960	1,706	6,666	5,378
Charitable activities	4	-	3,284	3,284	3,844
Other trading activities	5	94	1	95	312
Total income		5,054	4,991	10,045	9,534
Expenditure on:					
Raising funds		1,345	-	1,345	1,261
Charitable activities	6	3,259	4,774	8,033	8,678
Total expenditure		4,604	4,774	9,378	9,939
Net incoming/(outgoing) resources and movement in funds	7	450	217	667	(405)
Reconciliation of funds:					
Total funds brought forward		3,987	107	4,094	4,499
Total funds carried forward		4,437	324	4,761	4,094

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Medical Aid for Palestinians

Balance sheet

As at 31 December 2020

Company no. 3038352

			Dec-20	Dec-19
	Note	£k	£k	£k
Fixed assets:				
Tangible assets	11		110	117
Current assets:				
Debtors	12	1,175		593
Cash at bank and in hand		5,137		4,814
		<u>6,312</u>		<u>5,407</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(1,661)		(1,430)
Net current assets			4,651	3,977
Total net assets			<u>4,761</u>	<u>4,094</u>
The funds of the charity:	15			
Restricted income funds			324	107
Unrestricted general funds			4,437	3,987
Total charity funds			<u>4,761</u>	<u>4,094</u>

Steven James
Chair

Siham Bortcosh
Treasurer

25th March 2021

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2020

	Note	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Net cash provided by operating activities	16	378	725
Cash flows from investing activities:			
Purchase of fixed assets		(2)	-
Net cash used in investing activities		(2)	-
Change in cash and cash equivalents in the year		376	725
Cash and cash equivalents at the beginning of the year		4,814	4,184
Change in cash and cash equivalents due to exchange rate movements		(53)	(95)
Cash and cash equivalents at the end of the year	17	5,137	4,814

1 Accounting policies

a) Statutory information

Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 33a Islington Park Street, London, N1 1QB.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting

e) Income

Income, including income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received/generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and those costs of an indirect nature necessary to support them.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its programmes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Allocation of organisational support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of the central support of each activity, comprising the UK salary and overhead costs, are apportioned to the charitable and fundraising activities in proportion to the direct expenditures incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset is shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

▪ Freehold buildings	50 years
▪ Fixtures & fittings	5 years
▪ IT equipment	3 years
▪ Motor vehicles	3 years

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pensions

MAP makes payments to the personal pension plans of certain employees in compliance with the regulations for pensions auto-enrolment. The costs are charged to the Statement of Financial Activities (SoFA) for the period to which they relate. Pension costs are allocated between activities and between restricted and unrestricted funds on the same basis as all other support costs (also see note h).

o) Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the end of the month in which the transaction occurred. Both realised and unrealised gains or losses resulting from conversion of foreign currencies have been dealt with in the SoFA.

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2020

2 Detailed comparatives for the December 2019 statement of financial activities

	Year Ended Dec-19 Unrestricted £k	Year Ended Dec-19 Restricted £k	Year Ended Dec-19 Total £k
Income from:			
Donations and legacies	4,532	846	5,378
Charitable activities	-	3,844	3,844
Other trading activities	306	6	312
Total income	4,838	4,696	9,534
Expenditure on:			
Raising funds	1,261	-	1,261
Charitable activities	3,348	5,330	8,678
Total expenditure	4,609	5,330	9,939
Net movement in funds	229	(634)	(405)
Total funds brought forward	3,758	741	4,499
Total funds carried forward	3,987	107	4,094

3 Income from donations and legacies

	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k	Year Ended Dec-19 Unrestricted £k	Year Ended Dec-19 Restricted £k	Year Ended Dec-19 Total £k
Gifts	4,356	1,706	6,062	3,731	846	4,577
Legacies	604	-	604	801	-	801
	4,960	1,706	6,666	4,532	846	5,378

In 2020, total income from donations and legacies amounted to £6.7m which was £800k more than planned. We did not expect to achieve the same level of income received in 2019 due to the Covid-19 pandemic, so we are very grateful to the generosity of our supporters to our appeals for funds. A much higher proportion of the gifts received in 2020 were restricted due to our emergency Covid-19 response.

In addition to the amount included above under legacy income, we currently have eight legacy notifications from estates in the early stages of administration where we are unable to quantify our entitlement.

As discussed in the trustees' report, the trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP's medical missions. The amounts donated detailed below have been included by way of a note to our accounts, and not recorded in our statement of financial affairs, as their value would not otherwise have been afforded from MAP's planned expenditures for 2019 and 2020. The reduction in donated time in 2020 was due to restrictions in movement caused by Covid-19.

Donated goods and services	Year Ended Dec-20 Total days	Year Ended Dec-20 Total £k	Year Ended Dec-19 Total days	Year Ended Dec-19 Total £k
NHS specialists: donation of time during annual leave	48	21	808	313
Donations of medical equipment		70		210
		91		523

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2020

4 Income from charitable activities

	Year Ended Dec-20 Total £k	Year Ended Dec-19 Total £k
The following restricted grants were received:		
Arab Fund: Oncology drugs in Gaza	(28)	-
Interburns: Burns research Palestine	35	34
Islamic Aid: Blood pressure medicines in Gaza	-	50
Jersey Overseas Aid: Neurosurgical work in Gaza	100	66
Medical Aid for Palestinians Jordan: Crisis response in Gaza	-	3
Muslim Hands: Two medical refrigerators for Gaza blood bank	16	-
PACES: Covid-19 emergency response in East Jerusalem and Lebanon	76	-
Penny Appeal: Covid-19 emergency response in Gaza	84	-
Penny Appeal: Winter supplies for vulnerable families in Lebanon	60	-
Penny Appeal: Covid-19 emergency response in West Bank	20	-
Penny Appeal: Emergency response to Beirut blast in Lebanon	19	-
Penny Appeal: Covid-19 national response in Gaza	10	-
Penny Appeal: Trauma related drugs and disposables in Gaza	10	-
UN OCHA: Medicines and medical disposables in Gaza	-	658
UN OCHA: Limb reconstruction in Gaza	-	1,787
UN OCHA: Medical care for Palestinian refugees from Syria	-	103
UN OCHA: Covid-19 sustaining eye care services in West Bank	262	-
UN OCHA: Covid-19 responding to urgent health needs in Gaza	899	-
UN OCHA: Covid-19 emergency response in Gaza	399	-
Sub-total for Emergencies & Complex Hospital Care	1,962	2,701
Islamic Development Bank: Development of family medicine	56	54
UNICEF: MHPPS projects in Lebanon	969	987
Sub-total for Mental Health and Psychosocial Support	1,025	1,041
Arab Fund: Health programmes in refugee camps in Lebanon	50	-
Arab Fund: Breast cancer care in Palestine	(15)	-
Islamic Aid: Neonatal life support training in Gaza	17	-
Islamic Aid: Neonatal equipment in Gaza	-	50
Jersey Overseas Aid: Gender based violence in Gaza	100	-
Muslim Hands: Reducing mortality and morbidity in new-born in Gaza	145	-
Muslim Hands: Purchase of two medical refrigerators	-	52
Sub-total for Women's and Children's Health	297	102
Total income from charitable activities	3,284	3,844

Although we experienced a drop in the levels of available funding for our planned programmes, we were able to secure emergency grants to respond to the global pandemic in all the areas of our operations.

The trustees would like to express their gratitude to these funders for their generous grants.

5 Income from other trading activities

	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k	Year Ended Dec-19 Unrestricted £k	Year Ended Dec-19 Restricted £k	Year Ended Dec-19 Total £k
Events	94	1	95	306	6	312

6 Expenditure on charitable activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-20 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	-	-	35	-	35
Disability	88	119	4	-	211
Mental Health and Psychosocial Support	97	820	47	-	964
Women's and Children's Health	258	40	124	-	422
Direct programme costs					
Emergencies & Complex Hospital Care	2,380	307	248	-	2,935
Disability	260	15	31	-	306
Mental Health and Psychosocial Support	7	181	42	-	230
Women's and Children's Health	310	343	270	-	923
Advocacy and Campaigns	-	-	-	14	14
Programme implementation and monitoring costs					
Salaries	572	253	257	146	1,228
Other operating costs	66	87	62	32	247
	4,038	2,165	1,120	192	7,515
Organisational support costs (see below)	291	157	69	1	518
	4,329	2,322	1,189	193	8,033

Prior year analysis of expenditure on charitable activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-19 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	-	-	137	-	137
Disability	169	206	-	-	375
Mental Health and Psychosocial Support	23	727	89	-	839
Women's and Children's Health	306	55	310	-	671
Direct programme costs					
Emergencies & Complex Hospital Care	3,584	17	194	-	3,795
Disability	52	-	-	-	52
Mental Health and Psychosocial Support	1	110	19	-	130
Women's and Children's Health	352	321	98	-	771
Advocacy and Campaigns	-	-	-	38	38
Programme implementation and monitoring costs					
Salaries	505	239	240	135	1,119
Other operating costs	96	76	95	1	268
	5,088	1,751	1,182	174	8,195
Organisational support costs (see below)	318	102	60	3	483
	5,406	1,853	1,242	177	8,678

We have taken the exemption from disclosure of the names of the organisations we pay grants to as this disclosure could result in serious prejudice to the recipient organisations.

6 Expenditure on Charitable Activities (continued)

Description of Thematic areas

Emergencies & Complex Hospital Care	To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Mental Health and Psychosocial Support	To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.
Women's and Children's Health	To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.
Advocacy	To improve health outcomes by addressing the barriers to Palestinians' right to health.

Organisational support costs

	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Staff costs	244	192
Staff recruitment, training and welfare	48	62
Vehicle and travel costs	3	14
Premises and utility costs	28	28
Communication costs	14	11
Depreciation	4	4
Bank and finance charges	1	1
Non capitalised IT costs	139	98
Governance costs	49	36
Organisational support costs excluding foreign exchange losses	530	446
Foreign exchange losses	53	90
	583	536

During 2020 the British Pound strengthened against the US Dollar resulting in an exchange rate loss for 2020 from USD holdings in place at the start of the year.

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology (I.T.), human resources, London office facilities, legal and governance matters. These costs are allocated to the cost of raising funds and the cost of our charitable activities in proportion to the expenditures incurred in those areas. During 2020, the trustees allocated additional expenditures on I.T. to provide in-house I.T. support and improve the infrastructure and data protection systems for our offices and to those working remotely.

Allocation of organisational support costs

	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Programme costs:		
Gaza	291	318
Lebanon	157	102
West Bank	69	60
Advocacy and campaigns	1	3
	518	483
Cost of raising funds	65	53
	583	536

Notes to the financial statements for year ended 31 December 2020

7 Net income/(expenditure) for the year

This is stated after charging /(crediting):

	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Depreciation	9	12
Operating lease rentals:		
Property	45	68
Other	3	4
Auditors' remuneration (excluding VAT):		
Audit fees	18	15
Audits of overseas offices	20	19
Audits of overseas partner organisations	6	6
Foreign exchange losses	53	90

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:

	Total Year Ended Dec-20 £k	Total Year Ended Dec-19 £k
Salaries and wages	1,908	1,716
Redundancy and termination payments	34	-
Social security costs	157	142
Employer's pension and end of service benefit costs (see note below)	194	144
	2,293	2,002

All staff costs including those charged to projects are shown above.

The number of employees whose emoluments fell within the following bands were:

£k	Total Year Ended Dec-20 numbers	Total Year Ended Dec-19 numbers
80-90	1	-
70-80	1	1
60-70	2	1

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provisions are made for staff which are payable at the end of their service. Such amounts are accrued when earned, based on current monthly salaries and length of service. During the year the movement on this provision was as follows:

	£k
Opening balance at 1 January 2020	345
Net charge for the year	53
Closing balance at 31 December 2020	398

Total employee benefits including remuneration and pension contributions of the key management personnel for the year to December 2020 were £534k (Dec-19: £460k). In addition, employer national insurance contributions of £36k were paid directly to HMRC in relation to those staff (Dec-19: £34k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-19: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-19: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalled £nil (Dec-19: £4,016). Trustees' meetings were held on Zoom and there were no visits to overseas programmes.

Aggregate donations from related parties were £2k.

Notes to the financial statements for year ended 31 December 2020

9 Staff numbers

The number of employees in terms of average head count (AHC) and full-time equivalents (FTE) employed during the year was as follows:

	2020 AHC	2020 FTE	2019 AHC	2019 FTE
Project and support staff	50	44	48	47
Marketing and fundraising	11	10	11	9
Management and administration	4	4	4	4
Advocacy and campaigns	3	2	3	3
	68	60	66	63

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	49	120	38	408
Additions in year	-	-	2	-	2
Disposals in year	-	(35)	(25)	-	(60)
At the end of the year	201	14	97	38	350
Depreciation					
At the start of the year	89	47	117	38	291
Disposals in year	-	(35)	(25)	-	(60)
Charge for the year	3	2	4	-	9
At the end of the year	92	14	96	38	240
Net book value:					
At the end of the year	109	-	1	-	110
At the start of the year	112	2	3	-	117

Freehold property is shown at cost of acquisition on 25 March 1992.

Land with a value of £40k (Dec-19: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

12 Debtors

	Dec-20 £k	Dec-19 £k
Tax recoverable on gift aid	172	118
Accrued legacy income	404	415
Accrued grant income	494	48
Prepayments and other debtors	105	12
	1,175	593

13 Creditors: amounts falling due within one year

	Dec-20 £k	Dec-19 £k
Trade creditors	32	290
Taxation and social security	62	37
Other creditors	5	-
Deferred income	-	256
Accruals	1,139	477
End of service provisions for overseas staff (also see note 8)	398	345
Holiday pay provision	25	25
	1,661	1,430

14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	110	-	110
Net current assets	4,327	324	4,651
Net assets at the end of the year	4,437	324	4,761

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2019 are represented by:			
Tangible fixed assets	117	-	117
Net current assets	3,870	107	3,977
Total net assets	3,987	107	4,094

15a Movements in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2020 are represented by:				
Gaza Emergencies & Complex Hospital Care	-	2,549	(2,549)	-
Gaza Women's and Children's Health	-	342	(329)	13
Lebanon Disability	-	6	(6)	-
Lebanon Emergencies & Complex Hospital Care	81	330	(362)	49
Lebanon Mental Health and Psychosocial Support	-	969	(969)	-
Lebanon Women's and Children's Health	-	119	(119)	-
West Bank Emergencies & Complex Hospital Care	26	453	(217)	262
West Bank Mental Health and Psychosocial Support	-	5	(5)	-
West Bank Women's and Children's Health	-	218	(218)	-
Restricted funds	107	4,991	(4,774)	324
Unrestricted funds:				
General funds	3,987	5,054	(4,604)	4,437
Total unrestricted funds	3,987	5,054	(4,604)	4,437
Total funds	4,094	10,045	(9,378)	4,761

15b Prior year movement in funds

		At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2019 are represented by:					
Gaza	Emergencies & Complex Hospital Care	262	2,957	(3,219)	-
Gaza	Women's and Children's Health	135	157	(292)	-
Lebanon	Disability	-	5	(5)	-
Lebanon	Emergencies & Complex Hospital Care	-	103	(22)	81
Lebanon	Mental Health and Psychosocial Support	40	991	(1,031)	-
Lebanon	Women's and Children's Health	154	68	(222)	-
West Bank	Emergencies & Complex Hospital Care	14	181	(169)	26
West Bank	Mental Health and Psychosocial Support	-	31	(31)	-
West Bank	Women's and Children's Health	136	203	(339)	-
Restricted funds		741	4,696	(5,330)	107
Unrestricted funds:					
General funds		3,758	4,838	(4,609)	3,987
Total unrestricted funds		3,758	4,838	(4,609)	3,987
Total funds		4,499	9,534	(9,939)	4,094

Purposes of restricted funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £4.7m (2019: £4.7m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

16 Reconciliation of net income/(expenditure) to net cash flow provided by operating activities

	Dec-20 £k	Dec-19 £k
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	667	(405)
Depreciation charges	9	12
(Increase)/decrease in debtors	(582)	626
Increase in creditors	231	397
Foreign exchange losses	53	95
Net cash provided by operating activities	378	725

17 Analysis of cash and cash equivalents

	1 Jan 2020 £k	Cash flows £k	31 Dec 2020 £k
Cash at bank and in hand	4,814	323	5,137
Total cash and cash equivalents	4,814	323	5,137

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property Dec-20 £k	Property Dec-19 £k	Equipment Dec-20 £k	Equipment Dec-19 £k
Less than one year	42	55	1	1
One to five years	3	13	2	3
Over five years	-	-	-	-
	45	68	3	4

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.