

**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

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#### 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**

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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**

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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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## Trustees' annual report

For the year ended 31 December 2022

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### *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.

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## Trustees' annual report

### For the year ended 31 December 2022

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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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## Trustees' annual report

### For the year ended 31 December 2022

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- 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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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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## Trustees' annual report

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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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- 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

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#### **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**

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#### **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

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#### 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

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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

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

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#### ***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

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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**  
**17th April 2023**

# Medical Aid for Palestinians

## Independent auditor's report to the members of

### Medical Aid for Palestinians (MAP)

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#### 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)**

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#### **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)

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#### 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)

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- 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](http://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
<b>Income from:</b>					
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
<b>Total income</b>		<b>5,083</b>	<b>3,216</b>	<b>8,299</b>	<b>13,622</b>
<b>Expenditure on:</b>					
Raising funds		1,362	-	1,362	1,291
Charitable activities	6	6,194	2,922	9,116	10,711
<b>Total expenditure</b>		<b>7,556</b>	<b>2,922</b>	<b>10,478</b>	<b>12,002</b>
<b>Net (outgoing)/incoming resources and movement in funds</b>	7	<b>(2,473)</b>	<b>294</b>	<b>(2,179)</b>	<b>1,620</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		6,381	-	6,381	4,761
<b>Total funds carried forward</b>		<b>3,908</b>	<b>294</b>	<b>4,202</b>	<b>6,381</b>

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
<b>Fixed assets:</b>					
Tangible assets	11		<u>120</u>		<u>107</u>
<b>Current assets:</b>					
Debtors	12	1,555		826	
Cash at bank and in hand		<u>4,574</u>		<u>9,232</u>	
		6,129		10,058	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<u>(2,047)</u>		<u>(3,784)</u>	
<b>Net current assets</b>			<b>4,082</b>		6,274
<b>Total net assets</b>			<u><b>4,202</b></u>		<u>6,381</u>
<b>The funds of the charity:</b>	15				
Restricted income funds			294		-
Unrestricted general funds			<u>3,908</u>		<u>6,381</u>
<b>Total charity funds</b>			<u><b>4,202</b></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

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### 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

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### 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
<b>Income from:</b>			
Donations and legacies	9,505	1,592	11,097
Charitable activities	-	2,296	2,296
Other trading activities	229	-	229
<b>Total income</b>	<b>9,734</b>	<b>3,888</b>	<b>13,622</b>
<b>Expenditure on:</b>			
Raising funds	1,291	-	1,291
Charitable activities	6,499	4,212	10,711
<b>Total expenditure</b>	<b>7,790</b>	<b>4,212</b>	<b>12,002</b>
<b>Net movement in funds</b>	<b>1,944</b>	<b>(324)</b>	<b>1,620</b>
Total funds brought forward	4,437	324	4,761
<b>Total funds carried forward</b>	<b>6,381</b>	<b>-</b>	<b>6,381</b>

### 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
	<b>4,933</b>	<b>1,239</b>	<b>6,172</b>	<b>9,505</b>	<b>1,592</b>	<b>11,097</b>

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
		<b>1,159</b>		<b>763</b>

## 4 Income from charitable activities

	Year Ended Dec-22 Total £k	Year Ended Dec-21 Total £k
<b>The following restricted grants were received:</b>		
<b>Action for Humanity:</b> Zero stocks for Gaza	-	22
<b>Human Appeal:</b> Emergency response in East Jerusalem and Gaza	14	100
<b>Humanity:</b> Zero stocks for Gaza	-	42
<b>InterBurns:</b> Burns research Palestine	-	1
<b>Islamic Relief Worldwide:</b> Emergency response in East Jerusalem	4	175
<b>Jersey Overseas Aid:</b> Zero stocks for Gaza	-	100
<b>Med Global:</b> Urgent health needs in Gaza	-	69
<b>Penny Appeal:</b> Covid-19 emergency response in Gaza	-	218
<b>Penny Appeal:</b> Winter supplies for vulnerable families in Lebanon	132	15
<b>Penny Appeal:</b> Gaza MoH recovery - zero stock	20	-
<b>RCPCH:</b> Childhood disability in Lebanon refugee camps	1	-
<b>Salam Charity:</b> Emergency response in Gaza	-	70
<b>UN OCHA:</b> Medical care for Palestinian refugees from Syria	-	(7)
<b>UN OCHA:</b> Covid-19 response to urgent health needs in Gaza	-	(2)
<b>UN OCHA:</b> Catheterisation in Gaza	257	-
<b>UN OCHA:</b> Trauma and emergency preparedness in Gaza and EJ	307	-
<b>UN OCHA:</b> Support for renal and oncology patients in Gaza	250	-
<b>Zaimah:</b> Emergency response in Gaza	-	40
<b>Sub-total for Emergencies &amp; Complex Hospital Care</b>	<b>985</b>	<b>843</b>
<b>Penny Appeal:</b> Empowering people with disabilities Gaza	-	60
<b>Sub-total for Disability</b>	<b>-</b>	<b>60</b>
<b>Jersey Overseas Aid:</b> Protecting GBV survivors in North Gaza	39	-
<b>Penny Appeal:</b> Mental Health in Gaza	-	42
<b>UNICEF:</b> MHPPS projects in Lebanon	769	1,118
<b>Sub-total for Mental Health and Psychosocial Support</b>	<b>808</b>	<b>1,160</b>
<b>Total income from charitable activities c/f</b>	<b>1,793</b>	<b>2,063</b>

# 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
<b>Total income from charitable activities b/f</b>	<b>1,793</b>	<b>2,063</b>
<b>Anonymous:</b> Mobile clinic in Hebron	-	145
<b>Arab Fund:</b> Community midwives in Lebanon refugee camps	100	-
<b>Bearsden Muslim Association:</b> Mobile clinic West Bank	-	2
<b>Bearsden Muslim Association:</b> Malnourished children Gaza	-	2
<b>Dorothea Haus Ross Foundation:</b> Neonatal life support Gaza	-	30
<b>Juzoor:</b> Family medicine in West Bank	15	-
<b>Jersey Overseas Aid:</b> Protecting GBV survivors in North Gaza	39	-
<b>Penny Appeal:</b> Breast cancer care Gaza	-	2
<b>Penny Appeal:</b> Malnourished children Gaza	5	28
<b>Penny Appeal:</b> Maternal and child health Lebanon	-	24
<b>Sub-total for Women's and Children's Health</b>	<b>159</b>	<b>233</b>
<b>Total income from charitable activities</b>	<b>1,952</b>	<b>2,296</b>

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
<b>Grants to partner organisations</b>					
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
<b>Direct programme costs</b>					
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
<b>Programme implementation and monitoring costs</b>					
Salaries	653	292	356	160	1,461
Other operating costs	213	199	185	1	598
	4,525	2,326	1,726	252	8,829
<b>Organisational support costs (see below)</b>	155	78	50	4	287
	<b>4,680</b>	<b>2,404</b>	<b>1,776</b>	<b>256</b>	<b>9,116</b>

#### 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
<b>Grants to partner organisations</b>					
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
<b>Direct programme costs</b>					
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
<b>Programme implementation and monitoring costs</b>					
Salaries	587	220	257	113	1,177
Other operating costs	108	38	114	-	260
	5,403	2,480	2,083	177	10,143
<b>Organisational support costs (see below)</b>	307	145	112	4	568
	<b>5,710</b>	<b>2,625</b>	<b>2,195</b>	<b>181</b>	<b>10,711</b>

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
<b>Organisational support costs excluding foreign exchange (gains)/losses</b>	<b>889</b>	<b>610</b>
Foreign exchange (gains)/losses	(567)	11
	<b>322</b>	<b>621</b>

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
	<b>287</b>	<b>568</b>
Cost of raising funds	35	53
	<b>322</b>	<b>621</b>

# 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:

	<b>Total Year Ended Dec-22 £k</b>	<b>Total Year Ended Dec-21 £k</b>
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:

	<b>Total Year Ended Dec-22 £k</b>	<b>Total Year Ended Dec-21 £k</b>
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
	<b>2,727</b>	<b>2,166</b>

All staff costs including those charged to projects are shown above.

The number of employees whose emoluments fell within the following bands were:

<b>£k</b>	<b>Total Year Ended Dec-22 numbers</b>	<b>Total Year Ended Dec-21 numbers</b>
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:

	<b>£k</b>
Opening balance at 1 January 2022	481
Net charge for the year	97
Closing balance at 31 December 2022	<b>578</b>

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
	<b>75</b>	<b>74</b>	<b>68</b>	<b>64</b>

#### 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
<b>Cost or valuation</b>					
At the start of the year	201	14	97	38	<b>350</b>
Additions in year	-	-	8	18	<b>26</b>
Disposals in year	-	-	-	-	-
<b>At the end of the year</b>	<b>201</b>	<b>14</b>	<b>105</b>	<b>56</b>	<b>376</b>
<b>Depreciation</b>					
At the start of the year	95	14	96	38	<b>243</b>
Disposals in year	-	-	-	-	-
Charge for the year	4	-	3	6	<b>13</b>
<b>At the end of the year</b>	<b>99</b>	<b>14</b>	<b>99</b>	<b>44</b>	<b>256</b>
<b>Net book value:</b>					
<b>At the end of the year</b>	<b>102</b>	<b>-</b>	<b>6</b>	<b>12</b>	<b>120</b>
<b>At the start of the year</b>	<b>106</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>107</b>

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
	<b>1,555</b>	<b>826</b>

#### 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
	<b>2,047</b>	<b>3,784</b>

#### 14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
<b>Fund balances at 31 December 2022 are represented by:</b>			
Tangible fixed assets	120	-	120
Net current assets	3,788	294	4,082
<b>Net assets at the end of the year</b>	<b>3,908</b>	<b>294</b>	<b>4,202</b>

#### 14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
<b>Fund balances at 31 December 2021 are represented by:</b>			
Tangible fixed assets	107	-	107
Net current assets	6,274	-	6,274
<b>Total net assets</b>	<b>6,381</b>	<b>-</b>	<b>6,381</b>

# 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
<b>Fund balances at 31 December 2022 are represented by:</b>					
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
<b>Restricted funds</b>		<b>-</b>	<b>3,216</b>	<b>(2,922)</b>	<b>294</b>
<b>Unrestricted funds:</b>					
General funds		6,381	5,083	(7,556)	3,908
<b>Total unrestricted funds</b>		<b>6,381</b>	<b>5,083</b>	<b>(7,556)</b>	<b>3,908</b>
<b>Total funds</b>		<b>6,381</b>	<b>8,299</b>	<b>(10,478)</b>	<b>4,202</b>

### 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
<b>Fund balances at 31 December 2021 are represented by:</b>					
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)	-
<b>Restricted funds</b>		<b>324</b>	<b>3,888</b>	<b>(4,212)</b>	<b>-</b>
<b>Unrestricted funds:</b>					
General funds		4,437	9,734	(7,790)	6,381
<b>Total unrestricted funds</b>		<b>4,437</b>	<b>9,734</b>	<b>(7,790)</b>	<b>6,381</b>
<b>Total funds</b>		<b>4,761</b>	<b>13,622</b>	<b>(12,002)</b>	<b>6,381</b>

## 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
<b>Net (expenditure)/income for the reporting period (as per the statement of financial activities)</b>	<b>(2,179)</b>	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
<b>Net cash (used in)/provided by operating activities</b>	<b>(5,199)</b>	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
<b>Total cash and cash equivalents</b>	<b>9,232</b>	<b>(4,658)</b>	<b>4,574</b>

#### 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	-	-	-	-
	<b>48</b>	<b>38</b>	<b>5</b>	<b>2</b>

#### 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.