



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

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

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

Company No. 03038352 and Registered Charity No. 1045315

MAP
**MEDICAL AID FOR
PALESTINIANS**

CONTENTS

- 03 WHERE WE WORK
- 04 A MESSAGE FROM STEPHEN CUTTS
- 06 2024: A TIMELINE OF SAVING LIVES
- 08 STRATEGIC REPORT
- 10 TIRELESSLY WORKING ON GAZA'S FRONTLINE
- 14 SUPPORTING MARGINALISED COMMUNITIES IN THE WEST BANK
- 18 HELPING DISPLACED FAMILIES ACCESS CARE IN LEBANON
- 22 ADVOCATING FOR PALESTINIAN HEALTH AND DIGNITY
- 26 OUR PLANS AND PRIORITIES FOR THE FUTURE
- 29 FINANCIAL REVIEW
- 33 THANK YOU AND END OF STRATEGIC REPORT
- 34 KEY POLICIES AND PROCESSES
- 35 TRUSTEES' REPORT
- 42 AUDITOR'S REPORT
- 46 FINANCIAL STATEMENTS

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

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

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

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

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

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

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

WHERE WE WORK

LEBANON

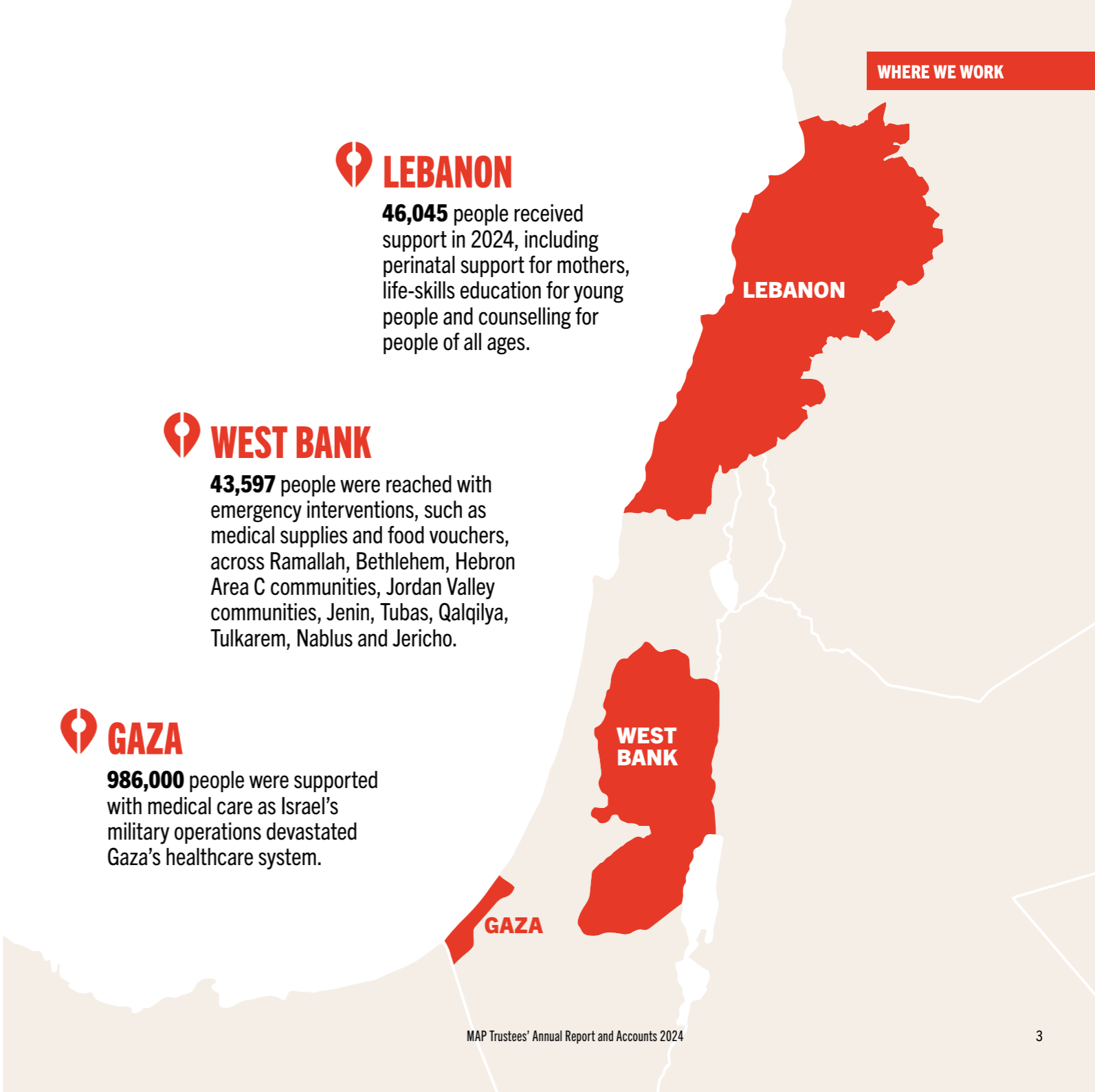
46,045 people received support in 2024, including perinatal support for mothers, life-skills education for young people and counselling for people of all ages.

WEST BANK

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

GAZA

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



A MESSAGE FROM STEPHEN CUTTS

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

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

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

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

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

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

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



Stephen Cutts, Interim CEO.

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

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

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



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

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

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

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

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

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

365 DAYS OF SAVING LIVES

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



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



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

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



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



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

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



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

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



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

JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

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



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



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



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



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

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



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





10	TIRELESSLY WORKING ON GAZA'S FRONT LINE	22	ADVOCATING FOR PALESTINIAN HEALTH AND DIGNITY
14	SUPPORTING MARGINALISED COMMUNITIES IN THE WEST BANK	26	OUR PLANS AND PRIORITIES FOR THE FUTURE
18	HELPING DISPLACED FAMILIES ACCESS CARE IN LEBANON	29	FINANCIAL REVIEW
		33	THANK YOU AND END OF STRATEGIC REPORT

ON THE FRONTLINE OF GAZA'S DEEPENING HUMANITARIAN CRISIS

GAZA

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

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

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

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

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

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

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

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

RESTORING ACCESS TO MEDICAL CARE

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

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

have supported to provide paediatric and neonatal care.

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

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

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

RAPID WATER RELIEF

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



SUPPORTING DIVERSE NEEDS

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

RESPONDING TO DEEPENING FOOD INSECURITY

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



URGENT MENTAL HEALTH SUPPORT

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

PROTECTING THOSE MOST AT RISK OF HARM

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

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

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



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

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

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

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

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

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

Through multiple interventions we supported the MoH to develop

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

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

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

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

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

MOBILE HEALTHCARE FOR MARGINALISED COMMUNITIES

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

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

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

 **2,251**
ANTENATAL CARE
CONSULTATIONS GIVEN

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

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

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



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

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

THE WEST BANK

RESPONDING TO THE ONGOING MENTAL HEALTH CRISIS

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

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

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



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

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

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



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



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

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

EMERGENCY SUPPORT FOR DISPLACED PALESTINIANS IN LEBANON

LEBANON

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

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



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

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

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

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

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

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

We also scaled up our emergency preparedness, prepositioning critical

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

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

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

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

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

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

MENTAL HEALTH SUPPORT FOR CHILDREN AND YOUNG PEOPLE

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

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

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

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

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

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

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



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

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

Wafa Dakwar,
MAP’S LEBANON DIRECTOR

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



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

MATERNAL AND NEWBORN CARE FOR MOTHERS AND CHILDREN IN CRISIS

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

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

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

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

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

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

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



LEBANON

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

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

Ola, a midwife working in Lebanon

ADVOCATING FOR PALESTINIAN RIGHTS WORLDWIDE

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

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

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

MAP
MEDICAL AID FOR PALESTINIANS

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

CAMPAINING & ADVOCACY



1 COMMUNITIES TAKING THE LEAD

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

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

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



2 STRENGTHENING NETWORKS

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

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



3 SHIFTING NARRATIVES

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

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

In 2024, this resulted in:

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



4 MOBILISING THE PUBLIC

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

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

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



5 PROMOTING BETTER POLICY

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

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

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



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

In 2024, this included:

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

OUR PLANS AND PRIORITIES FOR THE FUTURE

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

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

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

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

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

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

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

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

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

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

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



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

GAZA

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

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

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

volunteers working alongside local teams.

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



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

WEST BANK

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

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

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

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



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

LEBANON

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

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

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

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

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



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

FINANCIAL REVIEW

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

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

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

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

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

RESERVES POLICY

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

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

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

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

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

ASSET VALUES

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

DONATED GOODS AND SERVICES

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

Time donated by NHS specialists

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

Donated medical equipment

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

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

TREASURY MANAGEMENT POLICY

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

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

PRINCIPAL RISKS AND UNCERTAINTIES

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

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

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

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

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

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

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

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

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

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

THANK YOU

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

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

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

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

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

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

This is the end of the Strategic report.

KEY POLICIES AND PROCESSES

DIVERSITY AND INCLUSION

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

CORE HUMANITARIAN STANDARDS

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

REMUNERATION

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

MEAL

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

SAFEGUARDING

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

GDPR

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

CONSTITUTION AND GENERAL INFORMATION

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

HONORARY POSITIONS

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

DIRECTORS/TRUSTEES

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

KEY MANAGEMENT PERSONNEL

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

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

SOLICITORS

Bates Wells LLP
10 Queen Street Place
London EC4R 1BE

AUDITOR

Buzzacott Audit LLP
130 Wood Street
London EC2V 6DL

BANKERS

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

REGISTERED OFFICE

50 Featherstone Street, London, EC1Y 8RT

OBJECTIVES AND ACTIVITIES

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

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

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

Our programmes address:

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

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

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

Our strategic approach and impact

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

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

Monitoring progress and measuring impact

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

Our use of grants

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

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

Working with and through local partnerships

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

Strategic aims

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

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

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

Fundraising strategy

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

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

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

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

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

To achieve this, our key opportunities include:

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

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

Developing our support functions

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Trustees

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

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

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

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

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

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

Charity governance code and self-assessment

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

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

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

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

Management of the charity

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

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

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

Remuneration policy

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

Partner due diligence

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

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

The charity's approach to fundraising

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

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

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

We do not use professional fundraisers or commercial participators.

Participation in fundraising regulation and compliance with fundraising codes and practice

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

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

The number of complaints received

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

How the charity protects vulnerable people

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

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

How we monitor our fundraising activities undertaken by third parties

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

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

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

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

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

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

Each of the trustees confirms that:

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

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

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

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

In Memoriam – Ms Jean Bowyer Brown

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

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

Nick Maynard, Chair
23rd September 2025

INDEPENDENT AUDITOR'S REPORT

OPINION

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

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

HOW THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES INCLUDING FRAUD

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

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

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

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

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

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

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

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

There are inherent limitations in our audit procedures

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

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

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

USE OF OUR REPORT

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

Buzzacott Audit LLP

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

STATEMENT OF FINANCIAL ACTIVITIES

Company no. 03038352

For the year ended 31 December 2024

(including income and expenditure account)

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

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

BALANCE SHEET

Company no. 03038352

As at 31 December 2024

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

Nick Maynard
Chair

Hilary Wild
Treasurer

23 September 2025

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

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

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

Company no. 03038352

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g) Fund accounting

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

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

h) Expenditure

Expenditure is recognised once there is a legal or constructive

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

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

i) Allocation of organisational support costs

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

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

j) Operating leases

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

k) Tangible fixed assets

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

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

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

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

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

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

o) Pensions

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

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

p) Foreign Currencies

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

q) Financial Instruments policy

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

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

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

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

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

The following restricted grants were received:

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

4 INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

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

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

5. INCOME FROM OTHER TRADING ACTIVITIES

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

6. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

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

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

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

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

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

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

7. EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

Emergencies & Complex Hospital Care

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

Disability

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

Mental Health and Psychosocial Support

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

Women's and Children's Health

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

Advocacy and Campaigns

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

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

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

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

8. NET INCOME FOR THE YEAR

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

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

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

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

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

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

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

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

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

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

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

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

10. STAFF NUMBERS

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

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

11. TAXATION

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

12. TANGIBLE FIXED ASSETS

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

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

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

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

All of the above assets are used for charitable purposes.

13 DEBTORS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15A. CURRENT YEAR ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15B. PRIOR YEAR ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

16A. MOVEMENTS IN FUNDS

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

16B. PRIOR YEAR MOVEMENT IN FUNDS

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

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

	Dec-24 £k	Dec-23 £k
Net Income for the reporting period (as per the statement of financial activities)	21,348	20,533
Depreciation charges	32	22
Increase in debtors	(5,419)	(2,391)
Increase in creditors	5,653	869
Foreign exchange losses	34	166
Net cash provided by operating activities	21,648	19,199

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

19. OPERATING LEASE COMMITMENTS

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

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

20. LEGAL STATUS OF THE CHARITY

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

MAP

**MEDICAL AID FOR
PALESTINIANS**



Registered with
**FUNDRAISING
REGULATOR**

Registered Charity No: 1045315

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

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