

Registered Charity No. 1045315

Company No. 3038352



MEDICAL AID FOR PALESTINIANS
(A charitable company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2019

Medical Aid for Palestinians

Report and Financial Statements for the year ended 31 December 2019

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Medical Aid for Palestinians

Reference and administrative information

CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee which is registered in England & Wales and incorporated in the United Kingdom (Registered no: 3038352), and is a charity registered with the Charity Commission under the Charities Act 2011 (Registered no: 1045315). The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each. Its governing document is the Articles of Association.

HONORARY POSITIONS

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

DIRECTORS/TRUSTEES

Mr Steven James - Chair	Professor Graham Watt
Dr Phyllis Starkey - Vice-Chair	Miss Farheen Chaudhry
Ms Siham Bortcosh - Treasurer	Dr Stephen Davies
Dr Jean Bowyer Brown	Ms Shireen Jayyusi
Ms Sarah Eldon	Ms Katherine Al Ju'beh (from 05.12.2019)
Sir Vincent Fean	Ghassan Abu Sittah (from 05.12.2019)
Dr Ezzedin Gouta	Mr Peter Coleridge (to 04.04.2019)
Ms Nabila Ramdani	

KEY MANAGEMENT PERSONNEL

Aimee Shalan	CEO
Andy Ferguson	UK Director of Programmes
Fikr Shalltoot	Director of Programmes Gaza
Dr. Ali Dakwar	Director of Programmes Lebanon
Aisha Mansour (from 06.05.2019)	Director of Programmes West Bank
Iain McSeveny	Director of Finance
Neil Sammonds	Director of Advocacy & Campaigns
Tina Bajec	Director of Fundraising

SOLICITORS

Bates Wells
10 Queen Street Place
London
EC4R 1BE

AUDITOR

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Chartered accountants and statutory auditor
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London, EC1Y 0TL

BANKERS

The Co-operative Bank PLC

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London EC3V 3NJ

Europe Arab Bank PLC

35 Park Lane
London W1K 1RB

Bank Audi SAL

Ashrafieh Sodeco Branch
Beirut, Lebanon

Arab Bank

Ramallah, Palestine

Bank of Palestine

Ramallah, Palestine

REGISTERED OFFICE

33a Islington Park Street, London, N1 1QB.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

The trustees present their report and the audited financial statements for the year ended 31 December 2019.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and Aims

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

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

MAP delivers health and medical care to those worst affected by conflict, occupation and displacement. Working in partnership with local health providers and hospitals, MAP addresses a wide range of health issues and challenges faced by the Palestinian people. MAP responds rapidly in times of crisis and works directly with communities on longer-term health development.

Our programmes address:

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

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

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

Review of Activities

The charity's main activities and who it helps are described below. All its charitable activities are undertaken to further MAP's charitable purposes for the public benefit. In 2019, our programmes in Lebanon and the occupied Palestinian territory (oPt) included projects in:

- Essential Primary Healthcare;
- Disability;
- Emergency Preparedness and Response;
- Mental Health and Psychosocial Support; and
- Women's and Children's Health.

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To support MAP's projects, we operate an active programme of advocacy and campaigns that aims to raise awareness of, and challenge violations to, the universal right to health which is threatened by conflict, prolonged occupation and displacement.

This report provides a summary of many of our charitable projects. If you would like further information on our work, we also produce an Annual Review which can be found on our website at:

<https://www.map.org.uk/publications/impact-reports>

Essential Primary Healthcare

As the first point of contact with a health system, a good quality and accessible primary healthcare service is crucial to improving wellbeing and tackling health inequalities. Yet primary care is often underfunded and under-resourced. Strong primary healthcare is especially vital in Palestine and Lebanon, where access to health is hindered by movement restrictions and other aspects of occupation and exile. The primary healthcare systems in the oPt and Palestinian refugee camps in Lebanon are struggling with the ever-increasing burden of non-communicable diseases, an ageing population and mental health problems. Services are overwhelmed by demand and undermined by a lack of staff trained in the principles of family practice, and a structure that is not designed to support such practices. Inadequate access to potable water, inadequate sanitation systems and food insecurity also affect our target communities.

Developing Family Medicine and Family Practice in the West Bank

Together with our partner, Foundation for Family Medicine in Palestine (FFMP), MAP continued to work with An Najah National University (ANNU), the Ministry of Health (MoH) and the United Nations Relief and Works Agency (UNRWA) to build capacity for family medicine and family practice (fully integrated family focused health care) within the primary health care (PHC) system in the West Bank: supporting ANNU's residency programme for family medicine, training the next generation of family doctors; developing and piloting a transitional training programme for the full multidisciplinary PHC workforce (doctors, nurses, midwives and pharmacists), introducing them to the principles and core skills of family practice; and supporting the MoH to restructure PHC services to facilitate the transition to family focused care.

Oncology Nursing Programme at Bethlehem University

In 2019, MAP continued to support Bethlehem University's Oncology and Palliative Care Nursing Higher Diploma. The diploma is the first of its kind in the occupied Palestinian territory and aims to increase the number of specialist cancer nurses in the West Bank in order to provide improved care for Palestinian patients with cancer. The diploma is training nurses to be accountable, use an evidence-based approach, make sound clinical judgments to improve the lives of patients, and help advance the science of cancer through participation in the latest international scientific research and practice. The second cohort of 18 nurses graduated in June 2019, and a third cohort of 12 students began the course during the year.

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Breast Cancer Care Programme in the oPt

Breast cancer is the most common cancer among Palestinian women and the highest cause of cancer deaths among Palestinian women. Screening rates are low, and treatment is disrupted by limited essential medical supplies, lack of access to radiotherapy and restrictions of movement for breast cancer patients. Our Palestine-wide breast cancer project saw significant achievements in 2019. Seven capacity building missions took place to train Palestinian surgeons, radiologists, nurses, oncologists and palliative care specialists. A Palestinian radiologist and surgeon undertook one-month training observerships in UK breast units to gain greater experience in running a successful unit. MAP and the Ministry of Health approved plans to renovate and equip a brand-new breast unit in Nablus to serve women in the north of the West Bank in 2020. This will be the second breast unit to be opened in Palestine. A hugely successful two-day cancer nursing conference was held in Gaza in November attended by over 150 multidisciplinary professionals working in cancer care. This was the first cancer conference of its kind in Palestine, and we hope to host it again in 2020. We also provided essential diagnostic medical equipment to hospitals, including two ultrasound machines and an immunostaining machine.

Disability

People with disabilities are often amongst the poorest and most vulnerable in all societies. The barriers to inclusion that exist in many other contexts are compounded for Palestinians living under occupation and as refugees by the lack of recognition of rights, extremely limited access to services and by an environment that makes it very challenging for people with disabilities to move freely.

In Lebanon, only one per cent of school-age children with disabilities are enrolled in mainstream public schools; 29% of Palestinian refugee children with disabilities are not enrolled in any educational institutions; and among Palestinian refugees with disabilities unemployment is estimated at 90% (DfID, 2018). MAP's commitment is to promote and uphold the principles defined by the UN Convention on the Rights of Persons with Disabilities and to promote an inclusive and holistic approach to community development. MAP supports a twin-track approach of both promoting the mainstreaming of disability within society, as well as supporting and providing for the specific needs of persons with disabilities, but always with the active participation and views of people with disabilities, their families and communities.

In 2019, MAP added three new disability projects to our existing disability portfolio, one in each of the locations in which we work:

Palestine Circus School - Promoting health and wellbeing of children with learning difficulties

In June 2019, we began work with the Palestine Circus School, a new partner for MAP in the West Bank. They bring together children with learning difficulties and children without disabilities and use social circus workshops, to improve the skills, confidence and integration of children with disabilities. The workshops will culminate in live performances across the West Bank, which serve to demonstrate to local communities the capabilities of children with disabilities and the possibility and importance of the inclusion of children with and without disabilities in the same activities.

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Improving local response on advocacy for the rights of People with Disabilities (PWD) in Gaza

In Gaza, we started a new project using social networks and digital advocacy tools to raise awareness and defend the rights of PWDs in Gaza. Civil society organisations are being trained to use these tools effectively. Young activists, both with and without disabilities, are trained on PWD rights and digital advocacy. There is an even greater need to support youth with disabilities given the increased number of young people who have incurred life-changing injuries during the 'Great March of Return' demonstrations that started in March 2018.

Supporting early interventions for children with disabilities in north Lebanon

In north Lebanon, our new project with the Community Based Rehabilitation Association provided physiotherapy, occupational therapy, speech therapy, psychological support, and special education sessions for children with disabilities, based on their individual needs. More than 140 parents/caregivers were supported through home-visits and informal training sessions. To promote the inclusion of children with disabilities in educational activities, the team conducted monthly awareness sessions and training workshops for teachers and 69 staff of local kindergartens in two refugee camps. In addition, 398 community members attended awareness raising activities and events focusing on early detection, inclusion, and the rights of people with disabilities.

Emergency Preparedness and Response

Military occupation and conflict continue to endanger Palestinian lives in the occupied Palestinian territory and Lebanon. Hospitals are under-resourced, and staff do not have the training they need to respond efficiently. In a volatile environment, preparation and training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong systems and protocols that can respond efficiently and effectively in emergency situations and to provide emergency care and assistance to those who are in desperate need. We work in partnership with local healthcare providers to ensure hospitals are appropriately stocked and equipped. The ongoing emergency situation in Gaza following the huge number of injuries sustained at the weekly 'Great March of Return' demonstrations was a key focus of our efforts in 2019.

Limb Reconstruction in Gaza

MAP massively scaled up our limb reconstruction work in 2019 due to the increasing number of gunshot injuries sustained at the weekly 'Great March of Return' demonstrations in Gaza. According to the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), 11,523 Palestinians were injured by Israeli forces during these protests, bringing the total number of injured to 36,134 since the demonstrations began in March 2018. Around 7,000 of these were gunshot injuries to the lower limb. These lower limb injuries have potentially devastating long-term consequences for the individual as well as to society, further increasing pressure on an overstretched and under-resourced health system. In order to respond to the massive need, MAP increased the number of medical missions throughout the year, from 4 to 6. This was made possible through our partnership with IDEALS and the generous support of 30 multidisciplinary medical volunteers attending the missions, including specialist orthopaedic and plastic/reconstructive surgeons. 1,456 consultations took place during the medical missions, and the number of surgeries performed by the local team increased from 26 in 2018 to 262 in 2019. MAP procured essential limb reconstruction equipment worth over £1.7m in 2019 and shipped it to Gaza.

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We also continued to support the Ministry of Health in the development of a limb reconstruction database in order to track and coordinate the treatment of those injured during the weekly demonstrations. At least 1,500 people are estimated to still be in need of complex limb reconstruction surgeries, which are only being provided through our project in partnership with IDEALS. This will continue to be a key area of work for us in 2020.

Zero Stock Medicine (Gaza)

In 2019, there were continued critical levels of stock-outs of essential drugs and medical disposables for hospitals and health facilities in Gaza. This peaked in April 2019, when a shocking 268 items (51.9%) of medicines on the World Health Organisation's essential drugs list were at less than one month's supply in Gaza's stores. This was the highest level of 'zero-stock' items for three years. In response, MAP released 14 drug items that could benefit 15,000 patients and prepositioned 28 drug items, 25 disposables items and three lab reagents that could benefit 45,000 patients. MAP continued to monitor the shortage of life-saving items throughout 2019 and helped to alleviate the effect of these gaps by procuring and supplying key essential medicines to ensure minimised disruption to essential patient care. In total, we procured over £730,000 worth of emergency drugs and disposables for hospitals in Gaza in 2019.

Mental Health and Psychosocial Support

Mental health and psychosocial support (MHPSS) help individuals and communities to heal psychological wounds and rebuild social structures. For many Palestinians, there has been a complete breakdown of normal family and community support networks, leaving them isolated and vulnerable. After suffering from years of conflict, human rights violations, displacement, military occupation and blockade, MAP's work helps to support Palestinians in their determination to be resilient and active survivors. Our aim is to help people to rebuild meaning, coherence, and relieve stress in their lives, and to limit the development of further complications, whilst also addressing interpersonal, family, social and cultural issues.

Addressing the Psychosocial and Protection Needs of Children and Youth in the Old City of Jerusalem

Children and youth are severely affected by the annexation of East Jerusalem; living under abnormal conditions and continuous stress is impacting on their psychological wellbeing. According to the Association for Civil Rights in Israel, 83.9% of Palestinian children in East Jerusalem live below the poverty line. Moreover, the political instabilities in the occupied Palestinian territory, increased systematic punishment, arrest and killing, as well as imprisonment and the high sentences meted out by the Israeli authorities, give youth diminished hopes for creating better futures. They become reluctant to invest in their personal growth and education. This leads to an increase in school dropout rates for children, with many youths also staying at home because of a lack of recreational and extracurricular activities.

MAP's partner, the Saraya Centre, based in the heart of the Old City, focuses on life skills to help children and youth to adapt and respond to pressures and better deal with crises, contributing to their resilience and psychological health. Saraya helps children and adolescents discover their self-worth, their points of strength and the importance of their contributions and roles in the advancement of their societies. Targeting children and youth aged 6 to 17 years old with activities both in their own centre and at four local schools, Saraya provides structured life skills sessions and "creative corners" where youth use drama, drawing, dance, storytelling and singing to manage their stresses and explore their talents in a safe place away from settler violence. Older children are given guidance on career opportunities.

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Summer camps were held in 2019 for 127 young people and included community initiatives such as visiting hospital patients and organising activities with orphans. In 2020, MAP will expand on this project to give additional support to young women who have dropped out of school.

Enhancing Awareness about Mental Health Issues and Service Users' Rights in Gaza

MAP continued its support to the Friends for Mental Health Association (FMHA), on a project that aims to protect and advocate for the rights of people with mental illness and their families. This is achieved through policy development and awareness raising among those with mental illness and their families, service providers (staff from government ministries, police and judiciary), and the wider community. FMHA is the only NGO of its kind working in Gaza, established to advocate for the rights of service users and their families. Project activities effectively contributed to increasing the awareness of 92 judges and community leaders through 12 training sessions. 110 family members of service users participated in 5 awareness raising sessions.

Mental Health & Psychosocial support in the refugee camps of Lebanon

MAP's large-scale community-based Child Protection, Gender Based Violence and Psychosocial Support project implemented in all 12 Palestinian refugee camps of Lebanon, continued to have a significant impact and reach. This was enabled through daily structured, recreational and learn through play psychosocial support activities, as well as specialised and non-specialised and multidisciplinary services for children. Recreational, parenting skills, support groups and life-skills training sessions were also delivered regularly to caregivers. 20,412 children were engaged in community-based Child Protection activities, and 2,931 individuals had access to Gender Based Violence safe spaces. 5,616 caregivers participated in activities to promote the well-being and protection of children.

Women's and Children's Health

Women's and children's health remains a major cause for concern for Palestinians in the occupied Palestinian territory and Lebanon. Palestinians have unacceptably high rates of maternal and child mortality and morbidity. Women and children are still the most vulnerable in situations of conflict and prolonged occupation. Increasing access to quality care and promoting health and care-seeking behaviours among communities and households are key to improving maternal, neonatal and child health. MAP espouses an integrated approach, encompassing reproductive health, safe motherhood and essential child health services, together with psychosocial care, parenting support and recognition and response to cases of child abuse, neglect and domestic violence.

Management of Malnutrition in Children aged 0-5 in south Gaza

Food insecurity is a significant challenge in the oPt, with a captive economy, high prices and threats to livelihoods leaving 47% of households in Gaza food insecure in 2014. The 2013 Palestine Micro-Nutrient Survey conducted by the Ministry of Health and UNICEF found levels of anaemia to be at 30.8% in Gaza and Vitamin D deficiency at 64.4%. Stunting (short for age) in young children (aged 6 months to 5 years) is a marker of chronic malnutrition. It is irreversible and has convincingly been linked to sub-optimal social, academic, economic and health outcomes in those affected. The survey found it to be at 11% in Gaza.

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MAP works with local Gaza organisation Ard El Insan (AEI) which admits children who are suffering from wasting, growth faltering, and anaemia into their centre. In 2019, the team at AEI assessed 1,302 children for malnutrition, and conducted clinical monitoring of 339 children who had been admitted. They delivered 227 cooking demonstration sessions to the families for 198 malnourished children. 498 mothers participated in 1,496 individual nutritional health counselling sessions at the centre.

Diagnostic lab tests were conducted for children to confirm their levels of malnutrition. Vitamins, dry food packages for families and High Nutrient Biscuits for children were distributed.

An external project evaluation conducted in 2019 found the total number of children aged under five treated for malnutrition by AEI has been maintained over the last three years of the project. This is attributed to the high demand for their services due to the economic situation in Gaza. The relapse rate of children readmitted to AEI for treatment within 6 months of discharge has increased over the last three years, reflecting the deteriorating situation in Gaza, pushing many families into poverty.

Reproductive Health, Psychosocial Support and Protection Needs of Young People living in Ein el Helweh and Rashidieh refugee camps

Young Palestinian refugees living in Lebanon have poor access to comprehensive reproductive health information and services. In the conservative culture of the refugee camps, existing services mainly target married people of reproductive age and the needs of adolescents and single adults are largely ignored. Their health and care-seeking behaviours are poor, with young people often engaging in risky practices. We support our partner, Naba'a, to run reproductive health clinics in the two camps, for women and girls to access high quality, user-friendly reproductive health and advice services. Individual psychosocial support/counselling sessions are also provided. 1,393 women and youth and 355 men attended monthly reproductive and psychosocial health promotion sessions in 2019, and there were 1,134 attendances at the two reproductive clinics.

Advocacy and Campaigns

MAP's vision is a future in which all Palestinians can access an effective, sustainable and locally-led system of healthcare and the full realisation of their rights to health and dignity. MAP's Advocacy and Campaigns programme works to remove barriers to this vision by carrying out research on themes related to Palestinians' right to health and dignity; raising awareness of the issues, through networks and coalitions, with the public and with decision-makers; and motivating them to take appropriate action. In 2019, our activities focused on:

- Great March of Return' casualties and the healthcare emergency in Gaza;
- Protection of Palestinian health workers and the health sector;
- Coalition building and parliamentary work; and
- Raising awareness of key health issues and Palestinians' right to health and dignity.

Great March of Return casualties

The 'Great March of Return' protests in Gaza generated significant need for planned and reactive work in 2019, given the large number of complex limb injuries entering Gaza's already-collapsing health system and the need for further international support and accountability. MAP brought two doctors with first-hand expertise in Gaza to the UK and to the UN Human Rights Council in Geneva, where they briefed parliamentarians, diplomats and medical workers, and spoke at public events and to the media, including BBC Radio 4.

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Protection of Palestinian health workers and the health sector

MAP coordinated, compiled and distributed research on casualties and health needs, supporting initiatives in the UK and the UN to hold perpetrators of unlawful attacks to account and to otherwise support the health sector and health more widely.

With health workers once again injured or killed at the 'Great March of Return' protests and more widely, MAP researched and highlighted in briefings, short films and news stories, fatal and other attacks on the health sector. We produced a contact-your-MP campaign for supporters to ask MPs to take up the issue of the attacks, with more than 500 of the UK's 650 MPs contacted. MAP also worked with partners towards an update and extension to a joint 'No More Impunity' report published in 2015.

Coalitions and parliamentary activities

MAP continued its engagement with the Euromed Rights network, attending the Palestinian/Israeli working group meetings in Brussels and Madrid, and helping ensure that health issues are discussed and promoted. Likewise, MAP continued to attend meetings organised by the Association of International Development Agencies (AIDA) in East Jerusalem and to feed into joint outputs. In the UK, MAP worked with other development organisations to coordinate collective responses to major events, including the UK Government's position on the Commission of Inquiry into abuses at the 'Great March of Return' and also the humanitarian impact of Trump's "deal". We also accompanied two parliamentary delegations to the West Bank, one a group delegation with our partner the Council for Arab British Understanding (Caabu), and one with an MP who is also an emergency doctor for Palestinians. Their experiences on these visits fuelled greater understanding of the barriers to the right to health for Palestinians. MAP also attended and spoke on panels at the annual conferences of both the Labour Party and the SNP.

Raising awareness of key health issues and Palestinians' right to health and dignity

MAP helped expose the harsh realities of separated young child patients from their parents through strong coverage on BBC Radio 4 and also in The Guardian. Awareness of the range of challenges faced by people with disabilities in Gaza was uplifted through a participatory photography project which led to exhibitions in both Gaza and London.

Plans for the future

During 2019, MAP delivered programmes in line with our three-year programme strategy (2017-2019). The strategy outlines how we work towards improving the health of the Palestinians, strengthen the technical and professional capacities of our partners and raise awareness of violations to the right to health of Palestinians. In the second half of the year we reviewed and updated our strategy for 2020-2022, incorporating feedback from our own regional offices, partners and other key stakeholders. The new strategy will be introduced at the beginning of 2020, with revised programmatic priorities and programme/organisational objectives.

Monitoring and Evaluation

Further training/capacity building workshops will be conducted in our regional offices in 2020, leading to the revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; and Learning) strategy.

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Safeguarding

During 2020, we will finalise region-specific and organisational algorithms for the investigation of safeguarding concerns, with relevant training provided for the organisation's safeguarding leads/focal points.

Core Humanitarian Standards for Quality and Accountability (CHS)

In 2019, we completed our first organisation-wide self-assessment, the first stage in the Core Humanitarian Standards verification scheme. This involved seeking feedback from community members we work with, our partner organisations, and staff in our four offices. It was a valuable learning experience for us as an organisation. Out of the nine CHS Commitments, MAP scored highly in areas such as the commitment to provide a timely response to communities affected by crisis, and the commitment on helping communities become more prepared and resilient as a result of our response. We were also able to demonstrate that our response to communities affected by crisis is well coordinated and complementary to other assistance being offered. In early 2020, an action plan will be finalised to focus on other commitments, including strengthening our mechanisms for handling feedback and complaints from communities and providing further support for staff, with implementation beginning thereafter.

Key project goals for 2020

Below are the key plans for our projects in 2020:

- Burns care capacity building in Gaza and the West Bank: supporting four burns units with practical skills training from international burns experts, provision of essential drugs, supplies and equipment, reviewing and updating national guidelines/protocols, training fellowships for local clinicians in specialist burns units in the UK and India and promoting multidisciplinary team working in burns care.
- Reducing morbidity and mortality rates of high risk new-borns in the Gaza Strip: building on several years' work providing critical neonatal life support and infection control training for health workers and providing essential equipment, drugs and consumables for the six neonatal intensive care units in Gaza, we plan to add neonatal sight-saving training and treatments within the project, together with follow-up clinics for babies discharged from these units to identify and manage the immediate and longer term complications they experience.
- Capacity building for breast cancer care in Gaza and the West Bank: building on regular planned multidisciplinary training missions, provision of essential supplies, remote support for diagnostic/treatment planning meetings and training fellowships within specialist breast cancer units in the UK. We will work with the Ministry of Health in the West Bank to refurbish and equip a new, dedicated breast cancer unit at Rafidia hospital, Nablus, covering the north of the region.
- Maternal and child health (MCH) programme in the Palestinian refugee camps of Lebanon: we will continue to deliver and improve this project, providing vital care for pregnant women, nursing mothers and new-borns in four refugee camps (Nahr el Bared, Beddawi, Ein el Helweh, Mieh Mieh); supporting the most vulnerable families and all pregnancies considered high risk, with 13 midwives conducting regular home visits. This is the only home based MCH service in Lebanon, with our midwives providing a holistic service including antenatal care, postnatal care, growth monitoring, screening for infections, developmental screening, parenting support, home safety, safeguarding advice and support.

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- MAP is also responding rapidly to the Covid-19 crisis in the oPt and Lebanon. As part of our initial response, we have provided 200 hygiene kits worth \$50 each to be used by 800-1,200 people in quarantine in Gaza. A further 30 hygiene kits have been provided for elderly patients at Al Wafa Hospital. 500 prepositioned sterile gowns and further prepositioned emergency medical supplies worth \$36,686 have also been released to hospitals. In Lebanon, MAP has procured additional supplies of face masks and hand sanitiser for our community midwives, who are conducting individual health education sessions with beneficiaries. As and when the number of cases rises, our priorities for procurement will change to the drugs and medical supplies needed to treat the critically ill, but at the time of writing our focus is on preventing the spread of disease.

Key advocacy and campaign goals for 2020

Moving forward in 2020, a core organisational objective is to raise awareness of the social and political determinants of health and increase advocacy, locally through our programmes and in the UK and internationally, to enable actions to improve health outcomes for Palestinians living under occupation and as refugees. With colleagues and partners, our awareness raising and advocacy work will focus on:

- Women, family and child rights in health and healthcare;
- Contextual drivers of psychosocial and mental health issues, including inequality, discrimination, injustice and violence;
- Rights and needs of people with disabilities, including by enabling self-advocacy;
- Emergency health needs and their drivers, to help facilitate sustainable development as well as accountability for violations of international law; and
- Cross-cutting themes of access, protection and refugees.

Donated goods and services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions. These have been included by way of a note to our accounts (note 3), as their value would not otherwise have been afforded from MAP's planned expenditures for 2018 and 2019.

Time donated by NHS specialists

A total of 808 days of NHS specialists' time was donated during their annual leave to our capacity building projects in Gaza and the West Bank. Using standard NHS backfill and GP remuneration rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2019 was £313,195. (2018: 465 days with a total value of £168,780.)²

Donated medical equipment

In 2019, based on letters of donation and detailed costings we received a total of £104,788 worth of equipment donated by medical institutions to our capacity building projects in Gaza: limb reconstruction equipment to the value of £91,788, and respiratory physiotherapy equipment to the value of £13,000. In 2018, we received a total of £268,260 of equipment donated by medical equipment to our capacity building projects in Gaza, and two donations of limb reconstruction equipment to the value of £126,171 and £142,089.

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

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The charity's approach to fundraising

We generate funds from a wide range of UK and international donors. This includes individual one-off donations, regular gifts, sponsorship, corporate donations, legacies and institutional funding as well as Gift Aid. These funds are raised by staff, volunteers and individuals who fundraise in support of MAP. We communicate regularly with our supporters through newsletters, appeals and other materials. MAP provides a comprehensive picture of our activities on our website at www.map.org.uk as well as through our social media channels and we are available to support fundraisers via phone or email.

We do not use professional fundraising agencies or commercial participators to fundraise on our behalf. We have secure systems to prevent inappropriate access and protect individual privacy. We do not pass on our supporters' details to other organisations and comply with fundraising regulations.

Participation in fundraising regulation and compliance with codes

MAP is a UK registered charity and is also registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations including the revised code which came into effect from October 2019.

In light of the Data Protection Act 2018, we have refreshed our data protection policy to ensure all our processes and procedures comply with the new regulations. One member of the fundraising team has also received additional training on data protection and is now MAP's Data Protection Officer, who advises and ensures we are compliant. We have also established a cross-organisational data protection working group, members of the group have received additional training by a Data Protection Consultant, and GDPR sessions have been conducted with all the overseas offices.

Compliance with codes

A Fundraising Advisory Panel comprising the Fundraising Director, CEO, Trustees and fundraising experts meets regularly throughout the year to review and monitor fundraising plans and activities. The panel reports to the Board of Trustees at quarterly meetings and seeks approval when needed. The Fundraising Director is a member of the Finance Committee, which also monitors and reviews all income and expenditure, ensuring compliance with regulations.

The number of complaints received

We have reviewed our complaints process and it is managed within the fundraising team by the Supporter Care and Database Manager. In 2019, we are not aware of having received any complaints relating to fundraising.

How the charity protects vulnerable people

We communicate with supporters on a regular basis if they have given consent to contact them. We do periodically contract with companies and publishers to produce direct fundraising appeals in print or online to recruit new supporters, but we do not give them our data. We keep a record of those people that have consented to be contacted by us by mail, telephone or email. We do not undertake telephone fundraising campaigns.

We do receive requests from supporters to be removed from our mailing list. We have clear internal policies to ensure these requests are recorded and we have systems in place to ensure compliance.

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How we monitor our fundraising activities undertaken by third parties

We do not contract with any third parties to undertake our fundraising. We are aware that supporters fundraise on MAP's behalf and in some cases sign a Memorandum of Understanding to ensure that they represent MAP and fundraise within our set standards and regulations. We also supply supporters with a MAP "in support of" logo, to ensure that the public know that they are not MAP staff, but volunteer supporters who are fundraising.

Financial Review

Total income for the year ended 31 December 2019 was £9.5m which was £1.9m above budget. We did not expect to achieve the same level of income received in 2018, when very generous donations from supporters around the world - in response to the number of gunshot wound injuries that occurred during the 'Great March of Return' protests in Gaza - funded additional expenditures on limb reconstruction procedures and medical supplies. In 2019, total income from donations and legacies amounted to £5.4m which was £170k more than planned. We have been successful in growing and diversifying our institutional income over the last two years, including funding from Islamic Aid, Jersey Overseas Aid, UN OCHA and Islamic Development Bank. In addition, UNICEF extended their funding for our mental health and psychosocial projects in the Palestinian refugee camps in Lebanon. Total income from institutional donors amounted to £3.8m which was £1.7m ahead of budget.

Given that 2018 was an emergency year - with £1.3m raised through a Facebook appeal and an additional £1.5m donated by three new donors who only give during emergency situations – we increased our investment in fundraising in 2019 in order to maintain our income growth and develop our supporter base further.

Due to the growth of our income streams, the Trustees were able to support increased expenditure on our charitable activities to a total of £8.7m, compared to the 2019 budget of £7.8m.

Reserves Policy

The trustees have considered the need to build resilience and limit any unplanned closure of projects in the event of a significant downturn in income or other adverse circumstances. Our policy is to hold sufficient reserves to sustain project delivery for about 3 months, which would allow time for a planned scaling down of activities. We would then seek to rebuild our programmes from a lower base. In practice, this means that we set our reserves requirement as follows:

- 20% of planned annual project expenditure (we estimate this to be sufficient as some projects could be terminated in less than three month); plus
- Restricted funds held to the extent that these would be repayable in the event of early project termination; plus
- The net book value of fixed assets, which is not readily realisable.

At 31 December 2019, the charity's reserves requirement was £1.6 million. Actual free reserves (unrestricted funds less the net book value of fixed assets) was £3.9 million, a surplus of £2.3 million over the requirement.

The level of actual reserves held is monitored against the reserves requirement and reported to trustees every quarter. Planned and forecast reserves are also kept under regular review.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

In 2018 and 2019 the trustee's policy was to spend down surplus reserves over a two year period. It was anticipated that many of the injuries sustained during the 'Great March of Return' protests would require multiple complex surgeries over at least this period, and surplus reserves were allocated towards this purpose. In the event, our supporters' response was such that income exceeded expectations and our reserves have consequently remained higher than planned. In this context, a deficit budget has been agreed for 2020. Because of the Covid-19 emergency, this budget will be substantially revisited in the second quarter of the year. Our reserves policy will also be revisited to reflect increased uncertainty.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, we aim to invest any surplus cash funds in short-term deposits across a range of banks.

Treasury activities have the objective of providing adequate liquidity for MAP's needs and of minimising risk, in a cost-effective way. It is the responsibility of the Director of Finance to assess the appropriate level of deposits at any time, taking into account the predicted cash needs, and to manage these deposits, under the supervision of the Chief Executive and Treasurer.

Remuneration Policy

All MAP staff, including its key management personnel, are remunerated according to MAP's salary structure which is comprised of five salary grades. The Board of Trustees, advised by its Finance Committee, consider annually whether a cost of living award will be paid which is based on relevant cost of living indices for the countries of operation, and dependent on affordability.

Planning

During 2019 we completed our new three-year organisational strategy process for 2020-2022. We also completed the annual operational planning process and budget. These have all been approved by the Trustees.

Structure, governance and management

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

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Following advice from MAP's lawyers the trustees adopted new Articles by a special resolution passed at the Annual General Meeting (AGM) held on 3 December 2015. The purpose of adopting new Articles was to bring them into line with changes in legislation and communications. The new Articles were accepted and registered at Companies House on 11 January 2016.

Recruitment and appointment of charity trustees

New trustees can be nominated by existing members of the Board of Trustees and we also advertise openly. Formal interviews are conducted, and the successful candidates are voted onto the Board at a General 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.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

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 stand for re-election; at the end of three terms they must retire from the Board. They may then stand for re-election after a further two years.

The trustees who held office during the financial year and at the date of this report are set out in the Company Information on page 1.

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

The Board of Trustees meets quarterly. An additional 'Away Day' meeting is held to review the overall strategy of the charity. There are four established sub-committees of the Board: the Programme Advisory Panel, the Fundraising Advisory Panel, the Campaigns Advisory Panel and the Finance Committee. These committees meet on a quarterly basis and deal with specific issues relevant to the particular area of MAP's activities. In addition, individual members of committees are called upon between committee meetings to provide specific technical advice in relation to MAP's work.

Charity Governance Code and Self-Assessment

The Board carried out a Charity Governance self-assessment at the end of 2018 and improvements have since been made in the following areas:

- A succession plan has been developed for the Board's regular review;
- Some modifications have been made to quarterly reports, and a presentation was given to Trustees on MAP's Planning, Monitoring, Evaluation, Accountability & Learning approach, to help facilitate impact assessment by the Board;
- New Terms of Reference for the Campaigns Advisory Panel and the Fundraising Panel have been drafted;
- MAP's procurement policy and staff handbook have been updated;
- MAP's complaints procedures are prominent on the website: <https://www.map.org.uk/column-3/feedback-and-complaints>; and
- A diversity overview and update was presented to Trustees by the Human Resources Manager.

Further actions/improvements for 2020 include:

- Researching online and pro-bono trustee training opportunities;
- Running diversity training for trustees and discussing and determining MAP's diversity objectives and how to remove potential obstacles to trusteeship;
- Developing a values statement for publication on the website; and
- Reviewing and updating MAP's complaints mechanism, with a focus on beneficiaries.

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees. There are currently 63 full-time equivalent staff members and three regular volunteers. The Board would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

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.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

Partner due diligence

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

The development of our procedures for the ongoing assessment and external audit of our partners is also ongoing. In the second half of 2019, we began the process of external audits of our implementing partner organisations. Price Waterhouse Coopers has now completed a total of six audits, with two partners selected in each overseas office. These audits feed into our ongoing due diligence development, highlight areas for capacity building and influence decisions on future funding arrangements. We will continue this process in 2020.☒

Principal risks and uncertainties

At their December 2019 meeting, the trustees reviewed the principal risks and uncertainties that MAP faces and agreed a revised list to be incorporated into the organisational risk map. They agreed the actions to be taken to mitigate these risks and highlighted priority areas. They also reviewed the statement of principal risks and uncertainties to be included in this report.

The trustees identified MAP's five principal risks as follows:

- Closure or severe impediment to access or operations of an overseas office;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);
- Injury, loss of life or kidnap of staff/visitors caused by outbreak of war or escalation of violence;
- Loss of direction and impact; and,
- Significant reduction in funding for programmes.

In 2020, the emergence of a global health crisis due to the Covid-19 pandemic poses risks to all aspects of MAP's work. The trustees will monitor these risks and uncertainties on an ongoing basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. In December 2019, the following were identified as the priority risk mitigation actions for the Senior Management Team for the coming year:

- Roll-out of risk assessment and partner safeguarding training programmes;
- Follow-up of external audit of partners, capacity building and the development of the partner ongoing assessment process;
- Further development of resilient IT systems, training staff on updated IT policies and procedures and ensuring GDPR training is provided to all new staff;
- Investment in training and security kits for local staff and communications support;
- Provision of manager training and well-being initiatives in conjunction with a phased increase in projects and staff numbers;
- Investment in new fundraising techniques and donor recruitment, diversifying funding beyond the UK.

At the time of writing, due to the outbreak of the Covid-19 pandemic in 2020, the Senior Management Team are contingency planning with regards to the impact of this global health crisis on our programmes, fundraising, financial reserves, HR support systems and staff wellbeing.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

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).

Statement of trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and,
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

In Memoriam - Peter Coleridge

In June, we were extremely sad to learn of the death of MAP Trustee and passionate disability rights advocate, Peter Coleridge. He was a man of passionate interests and great integrity and lived an astonishingly varied life. His great contribution to justice for those with disability benefitted so many people, and MAP in particular. Peter was hugely committed to the Palestinian cause, incredibly compassionate and an extremely active member of MAP's Board. We are deeply appreciative of his unflagging commitment, especially during his illness. He was a truly generous spirit. It was a privilege to know and work with him.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2019

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

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

Steven James, Chair

26 March 2020

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant 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 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Medical Aid for Palestinians

Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Noelia Serrano (Senior statutory auditor)

Date: 3rd April 2020

**for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, London, EC1Y 0TL**

Medical Aid for Palestinians

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2019

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Income from:					
Donations and legacies	3	4,532	846	5,378	7,616
Charitable activities	4	-	3,844	3,844	3,602
Other trading activities	5	306	6	312	273
Total income		4,838	4,696	9,534	11,491
Expenditure on:					
Raising funds		1,261	-	1,261	902
Charitable activities	6	3,348	5,330	8,678	8,337
Total expenditure		4,609	5,330	9,939	9,239
Net (outgoing)/incoming resources and movement in funds	7	229	(634)	(405)	2,252
Reconciliation of funds:					
Total funds brought forward		3,758	741	4,499	2,247
Total funds carried forward		3,987	107	4,094	4,499

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

Medical Aid for Palestinians

Balance sheet

As at 31 December 2019

Company no. 3038352

			Dec-19	Dec-18
	Note	£k	£k	£k
Fixed assets:				
Tangible assets	11		117	129
Current assets:				
Debtors	12	593		1,219
Cash at bank and in hand		4,814		4,184
		<u>5,407</u>		<u>5,403</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(1,430)		(1,033)
Net current assets			3,977	4,370
Total net assets			<u>4,094</u>	<u>4,499</u>
The funds of the charity:	15			
Restricted income funds			107	741
Unrestricted general funds			3,987	3,758
Total charity funds			<u>4,094</u>	<u>4,499</u>

Steven James
Chair

Dr Phyllis Starkey
Vice-Chair

26 March 2020

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2019

	Note	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Net cash provided by operating activities	16	725	1,882
Cash flows from investing activities:			
Purchase of fixed assets		-	(2)
Net cash used in investing activities		-	(2)
Change in cash and cash equivalents in the year		725	1,880
Cash and cash equivalents at the beginning of the year		4,184	2,206
Change in cash and cash equivalents due to exchange rate movements		(95)	98
Cash and cash equivalents at the end of the year	17	4,814	4,184

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

e) Income

Income, including income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and that the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Fund accounting

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

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

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

g) Expenditure

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

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

h) Allocation of organisational support costs

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

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

i) Operating leases

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

j) Tangible fixed assets

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

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset is shown as a revaluation reserve in the balance sheet.

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

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

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Creditors and provisions

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

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

n) Pensions

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

o) Foreign Currencies

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

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2019

2 Detailed comparatives for the December 2018 statement of financial activities

	Year Ended Dec-18 Unrestricted £k	Year Ended Dec-18 Restricted £k	Year Ended Dec-18 Total £k
Income from:			
Donations and legacies	5,269	2,347	7,616
Charitable activities	-	3,602	3,602
Other trading activities	244	29	273
Total income	5,513	5,978	11,491
Expenditure on:			
Raising funds	902	-	902
Charitable activities:	2,938	5,399	8,337
Total expenditure	3,840	5,399	9,239
Net movement in funds	1,673	579	2,252
Total funds brought forward	2,085	162	2,247
Total funds carried forward	3,758	741	4,499

3 Income from donations and legacies

	Year Ended Dec-19 Unrestricted £k	Year Ended Dec-19 Restricted £k	Year Ended Dec-19 Total £k	Year Ended Dec-18 Unrestricted £k	Year Ended Dec-18 Restricted £k	Year Ended Dec-18 Total £k
Gifts	3,731	846	4,577	4,749	2,347	7,096
Legacies	801	-	801	520	-	520
	4,532	846	5,378	5,269	2,347	7,616

In 2019, total income from donations and legacies amounted to £5.4m which was £170k more than planned. We did not expect to achieve the same level of income received in 2018, when additional donations of £2.8m from very generous supporters around the world - in response to the number of gunshot wound injuries that occurred during the 'Great March of Return' protests in Gaza - helped fund £3.5m of expenditure on limb reconstruction procedures and medical supplies.

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. The amounts donated detailed below have been included by way of a note to our accounts, and not recorded in our statement of financial affairs, as their value would not otherwise have been afforded from MAP's planned expenditures for 2018 and 2019.

Donated goods and services	Year Ended Dec-19 Total days	Year Ended Dec-19 Total £k	Year Ended Dec-18 Total days	Year Ended Dec-18 Total £k
NHS specialists: donation of time during annual leave	808	313	465	169
Donations of medical equipment		210		536
		523		705

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2019

4 Income from charitable activities

	Year Ended Dec-19 Total £k	Year Ended Dec-18 Total £k
The following restricted grants were received:		
Interburns: Burns research Palestine	34	34
Islamic Aid: Blood pressure medicines in Gaza	50	-
Jersey Overseas Aid: Neurosurgical work in Gaza	66	-
Jersey Overseas Aid: Medicines and medical disposables in Gaza	-	109
Jersey Overseas Aid: Medical training in Gaza	-	35
Medical Aid for Palestinians Jordan: Crisis response in Gaza	3	-
Trocaire: External fixator sets for limb reconstruction in Gaza	-	35
UK Islamic Mission: Medicines and medical disposables in Gaza	-	50
UN OCHA: Medicines and medical disposables in Gaza	658	335
UN OCHA: Limb reconstruction in Gaza	1,787	-
UN OCHA: Medical care for Palestinian refugees from Syria	103	-
UN OCHA: Medical training and equipment in Gaza	-	369
UN OCHA: Neonatal services in Gaza	-	744
WHO: Neurosurgery equipment and training in Gaza	-	74
Sub-total for Emergency Preparedness and Response	2,701	1,785
Arab Fund: MHPPS projects in Lebanon	-	40
Islamic Development Bank: Development of family medicine	54	-
UNICEF: MHPPS projects in Lebanon	987	791
Sub-total for Mental Health and Psychosocial Support	1,041	831
Arab Fund: Oncology drugs in Gaza	-	116
Islamic Relief: Bedouin communities mobile clinic in West Bank	-	2
Sub-total for Essential Primary Healthcare	-	118
Arab Fund: Breast cancer care in Palestine	-	208
Arab Fund: Dunya Women's Cancer Centre in West Bank	-	63
Arab Fund: Health programmes in refugee camps in Lebanon	-	154
Islamic Aid: Neonatal equipment in Gaza	50	-
Jersey Overseas Aid: Malnutrition project in Gaza	-	48
Muslim Aid: Reducing mortality and morbidity in new-born in Gaza	-	198
Muslim Aid: Malnutrition project in Gaza	-	113
Muslim Hands: Purchase of two medical refrigerators	52	-
WHO: Breast cancer equipment and training in Gaza	-	84
Sub-total for Women's and Children's Health	102	868
Total income from charitable activities	3,844	3,602

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

5 Income from other trading activities

	Year Ended Dec-19 Unrestricted £k	Year Ended Dec-19 Restricted £k	Year Ended Dec-19 Total £k	Year Ended Dec-18 Unrestricted £k	Year Ended Dec-18 Restricted £k	Year Ended Dec-18 Total £k
Events	306	6	312	244	29	273

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2019

6 Expenditure on charitable activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-19 £k
Grants to partner organisations					
Essential Primary Healthcare	-	-	137	-	137
Disability	169	206	-	-	375
Mental Health and Psychosocial Support	23	727	89	-	839
Women's and Children's Health	306	55	310	-	671
Direct programme costs					
Essential Primary Healthcare	288	-	103	-	391
Disability	52	-	-	-	52
Emergency Preparedness/Response	3,296	17	91	-	3,404
Mental Health and Psychosocial Support	1	110	19	-	130
Women's and Children's Health	352	321	98	-	771
Advocacy and Campaigns	-	-	-	38	38
Programme implementation and monitoring costs					
Salaries	505	239	240	135	1,119
Other operating costs	96	76	95	1	268
	5,088	1,751	1,182	174	8,195
Organisational support costs (see below)	318	102	60	3	483
	5,406	1,853	1,242	177	8,678

Prior year analysis of expenditure on charitable activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-18 £k
Grants to partner organisations					
Essential Primary Healthcare	70	-	162	-	232
Disability	69	157	-	-	226
Emergency Preparedness/Response	120	-	13	-	133
Mental Health and Psychosocial Support	28	851	54	-	933
Women's and Children's Health	222	51	339	-	612
Direct programme costs					
Essential Primary Healthcare	94	-	66	-	160
Disability	23	-	-	-	23
Emergency Preparedness/Response	3,489	90	69	-	3,648
Mental Health and Psychosocial Support	-	139	-	-	139
Women's and Children's Health	374	293	142	-	809
Advocacy and Campaigns	-	-	-	37	37
Programme implementation and monitoring costs					
Salaries	318	177	243	147	885
Other operating costs	86	57	99	2	244
	4,893	1,815	1,187	186	8,081
Organisational support costs (see below)	165	59	31	1	256
	5,058	1,874	1,218	187	8,337

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

6 Expenditure on Charitable Activities (continued)

Description of Thematic areas

Essential Primary Healthcare	To improve access to and quality of essential primary healthcare services, including improved patient safety mechanisms such as infection control.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Emergency Preparedness/Response	To ensure that MAP is in a position to actively respond quickly to emergency, crises and conflict situations within the occupied Palestinian territory and Lebanon, and with our emphasis on health issues, to support and enhance communities' emergency response capacities during and after crises.
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.
Training and Capacity Building	To enhance partners' capacity in the above thematic areas.
Advocacy and Campaigns	To improve health outcomes by addressing the barriers to Palestinians' right to health.

Organisational support costs

	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Staff costs	192	164
Staff recruitment, training and welfare	62	42
Vehicle and travel costs	14	9
Premises and utility costs	28	24
Communication costs	11	7
Depreciation	4	4
Bank and finance charges	1	1
Non capitalised IT costs	98	42
Governance costs	36	78
Organisational support costs excluding foreign exchange losses/(gains)	446	371
Foreign exchange losses/(gains)	90	(98)
	536	273

During 2019 the British Pound strengthened against the US Dollar resulting in an exchange rate loss for 2019 from USD holdings in place at the start of the year.

The majority of our organisational support costs are incurred for the general administration of the charity in the areas of financial management, information technology, human resources, London office facilities, and legal & 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. The trustees allocated additional expenditures on information technology to improve the infrastructure in our offices and data protection systems.

Allocation of organisational support costs

	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Programme costs:		
Gaza	318	165
Lebanon	102	59
West Bank	60	31
Advocacy and campaigns	3	1
	483	256
Cost of raising funds	53	17
	536	273

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2019

7 Net income/(expenditure) for the year

This is stated after charging /(crediting):

	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Depreciation	12	19
Operating lease rentals:		
Property	68	33
Other	4	1
Auditors' remuneration (excluding VAT):		
Audit fees	15	15
Audits of overseas offices	19	17
Audits of overseas partner organisations	6	-
Foreign exchange losses/(gains)	95	(98)

8 Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

Staff costs were as follows:

	Total Year Ended Dec-19 £k	Total Year Ended Dec-18 £k
Salaries and wages	1,776	1,565
Social security costs	98	79
Employer's pension and end of service benefit costs (see note below)	128	95
	2,002	1,739

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

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

£k	Total Year Ended Dec-19 numbers	Total Year Ended Dec-18 numbers
70-80	1	2
60-70	1	-

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

	£k
Opening balance at 1 January 2019	279
Net charge for the year	66
Closing balance at 31 December 2019	345

Total employee benefits including remuneration and pension contributions of the key management personnel for the year to December 2019 were £460k (Dec-18: £483k). In addition, employer national insurance contributions of £34k were paid directly to HMRC in relation to those staff (Dec-18: £33k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-18: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-18: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £4,016 (Dec-18: £4,881) incurred by 4 (Dec-18: 5) members relating to attendance at meetings of the trustees or visits to overseas programmes.

There was one related party transaction during the year. We pay for some health professionals in Gaza to undertake neonatal life-saving training. Wesam Shalltoot, nephew of Fikr Shalltoot, MAP's Gaza Director of Programmes, was one of the professionals trained and he received a cash total of \$789 for three training courses during 2019.

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2019

9 Staff numbers

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

	2019 AHC	2019 FTE	2018 AHC	2018 FTE
Project and support staff	48	47	47	44
Marketing and fundraising	11	9	8	8
Management and administration	4	4	4	3
Advocacy and campaigns	3	3	3	3
	66	63	62	58

10 Taxation

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

11 Tangible fixed assets

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	49	120	38	408
Additions in year	-	-	-	-	-
Disposals in year	-	-	-	-	-
At the end of the year	201	49	120	38	408
Depreciation					
At the start of the year	86	44	113	36	279
Disposals in year	-	-	-	-	-
Charge for the year	3	3	4	2	12
At the end of the year	89	47	117	38	291
Net book value:					
At the end of the year	112	2	3	-	117
At the start of the year	115	5	7	2	129

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

Land with a value of £40k (Dec-18: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

12 Debtors

	Dec-19 £k	Dec-18 £k
Tax recoverable on gift aid	118	107
Accrued legacy income	415	287
Accrued grant income	48	707
Prepayments and other debtors	12	118
	593	1,219

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2019

13 Creditors: amounts falling due within one year

	Dec-19 £k	Dec-18 £k
Trade creditors	290	172
Taxation and social security	37	43
Other creditors	-	14
Deferred income	256	189
Accruals	477	311
End of service provisions for overseas staff (also see note 8)	345	279
Holiday pay provision	25	25
	1,430	1,033

14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2019 are represented by:			
Tangible fixed assets	117	-	117
Net current assets	3,870	107	3,977
Net assets at the end of the year	3,987	107	4,094

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2018 are represented by:			
Tangible fixed assets	129	-	129
Net current assets	3,629	741	4,370
Total net assets	3,758	741	4,499

15a Movements in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2019 are represented by:				
Gaza Emergency Preparedness/Response	262	2,957	(3,219)	-
Gaza Women's and Children's Health	135	157	(292)	-
Lebanon Disability	-	5	(5)	-
Lebanon Emergency Preparedness/Response	-	103	(22)	81
Lebanon Mental Health and Psychosocial Support	40	991	(1,031)	-
Lebanon Women's and Children's Health	154	68	(222)	-
West Bank Emergency Preparedness/Response	14	127	(115)	26
West Bank Essential Primary Healthcare	-	54	(54)	-
West Bank Mental Health and Psychosocial Support	-	31	(31)	-
West Bank Women's and Children's Health	136	203	(339)	-
Restricted funds	741	4,696	(5,330)	107
Unrestricted funds:				
General funds	3,758	4,838	(4,609)	3,987
Total unrestricted funds	3,758	4,838	(4,609)	3,987
Total funds	4,499	9,534	(9,939)	4,094

15b Prior year movement in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2018 are represented by:				
Gaza Disability	-	51	(51)	-
Gaza Emergency Preparedness/Response	56	4,162	(3,956)	262
Gaza Women's and Children's Health	-	573	(438)	135
Lebanon Disability	-	4	(4)	-
Lebanon Mental Health and Psychosocial Support	-	831	(791)	40
Lebanon Women's and Children's Health	-	167	(13)	154
West Bank Emergency Preparedness/Response	-	17	(3)	14
West Bank Mental Health and Psychosocial Support	-	31	(31)	-
West Bank Women's and Children's Health	106	142	(112)	136
Restricted funds	162	5,978	(5,399)	741
Unrestricted funds:				
General funds	2,085	5,513	(3,840)	3,758
Total unrestricted funds	2,085	5,513	(3,840)	3,758
Total funds	2,247	11,491	(9,239)	4,499

Purposes of restricted funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £4.7m (2018: £6m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

16 Reconciliation of net (expenditure)/income to net cash flow provided by operating activities

	Dec-19 £k	Dec-18 £k
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(405)	2,252
Depreciation charges	12	19
Decrease/(increase) in debtors	626	(747)
Increase in creditors	397	456
Foreign exchange losses/(gains)	95	(98)
Net cash provided by operating activities	725	1,882

17 Analysis of cash and cash equivalents

	1 Jan 2019 £k	Cash flows £k	31 Dec 2019 £k
Cash at bank and in hand	4,184	630	4,814
Total cash and cash equivalents	4,184	630	4,814

18 Operating lease commitments

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

	Property Dec-19 £k	Property Dec-18 £k	Equipment Dec-19 £k	Equipment Dec-18 £k
Less than one year	55	40	1	1
One to five years	13	-	3	4
Over five years	-	-	-	1
	68	40	4	6

19 Legal status of the charity

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