

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 2018

Medical Aid for Palestinians

Report and Financial Statements for the year ended 31 December 2018

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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
Rt Hon Lord Steel of Aikwood KT KBE PC	Patron

DIRECTORS/TRUSTEES

Mr Steven James - Chair	Ms Nabila Ramdani
Dr Phyllis Starkey - Vice-Chair	Professor Graham Watt
Ms Siham Bortcosh - Treasurer	Miss Farheen Chaudhry (from 29.11.2018)
Dr Jean Bowyer Brown	Dr Stephen Davies (from 29.11.2018)
Mr Peter Coleridge	Ms Shireen Jayyusi (from 29.11.2018)
Ms Sarah Eldon	Dr Lina Nashef (to 01.08.2018)
Sir Vincent Fean	Mr Andrew Karney (to 27.09.2018)
Dr Ezzedin Gouta	Mr Johnny Rizq (to 27.09.2018)

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
Mira Mukarker	Director of Programmes West Bank (to 07.12.2018)
Iain McSeveny	Director of Finance
Neil Sammonds	Director of Advocacy & Campaigns
Tina Bajec	Director of Fundraising (from 02.01.2018)

SOLICITORS

Bates, Wells & Braithwaite
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AUDITOR

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Chartered accountants and statutory auditor
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BANKERS

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83 Cornhill
London EC3V 3NJ

Europe Arab Bank PLC
35 Park Lane
London W1K 1RB

Bank Audi SAL
Ashrafieh Sodeco Branch
Beirut, Lebanon

Arab Bank
Ramallah, Palestine

Bank of Palestine
Ramallah, Palestine

REGISTERED OFFICE

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

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Trustees' report for the year ended 31 December 2018

The trustees present their report and the audited financial statements for the year ended 31 December 2018.

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. Our programmes in Lebanon and the occupied Palestinian territory (oPt) include projects in:

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

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To support this, 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/annual-reviews>

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.

Family Medicine

Our family medicine project, implemented in the West Bank in partnership with the Foundation for Family Medicine in Palestine (FFMP) secured funding from the Islamic Development Bank in 2018 to further develop this project in 2019. This will include ongoing support for the family medicine residency training programme, further training for existing primary healthcare workers, and the development of a mentorship programme to enable the recently graduated family medicine specialists to train/supervise the residents in their primary health centre placements.

Contributing to Bedouin Communities' Access to Essential Health Services in the Jordan Valley

MAP, together with our partner Islah Charitable Society, has been providing Bedouin communities in the Jordan Valley with a mobile health clinic since 2007. The clinic visits Bedouin communities to ensure access to regular quality primary healthcare. The clinic is staffed by a GP, a nurse and two community health workers who provide check-ups, care for pregnant women and infants, monitor patients with chronic diseases, and provide basic public health education to the residents of the communities they visit. A gynaecologist sees pregnant women at a permanent clinic in Jericho and a lab technician conducts basic tests. The mobile clinic runs first aid courses for members of the communities and provides hygiene kits twice a year so that communities can better meet their own needs.

In 2018, an external project evaluation of the mobile clinic services was conducted. It concluded that the diverse package of services provided through the mobile clinic, with its blend of medical and social support, is much needed and that the quality of care offered by the mobile clinic is highly perceived by local stakeholders. The project has, over time, had a positive impact on the lives and health of the Bedouin communities, especially on key health and healthcare indicators such as vaccination coverage, antenatal care coverage and child health and nutrition.

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As a result of the evaluation's recommendations, we have improved the design of the project for 2019 to include a male community health worker to better reach the health needs of men in the Bedouin communities. During the year, MAP was forced to increase our budget for the provision of life saving medications delivered by the mobile clinic, as a direct result of the shortfall in UNRWA's funding following US cuts. We will continue this much needed support in 2019.

Oncology Nursing Programme at Bethlehem University

MAP continued its support to 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. MAP attended the graduation of the first intake of participants in the Oncology and Palliative Care Nursing Higher Diploma in July 2018. MAP was also delighted to support Bethlehem University as it hosted the first International Conference on Oncology and Palliative Care in Palestine in December 2018, a hugely successful conference which offered an opportunity for nurses from Palestine and beyond to present their research on the topics of oncology and palliative care, and to network and share knowledge and experience with their peers.

Breast Cancer Care Programme in the Occupied Palestinian Territory (oPt)

Following the launch of MAP's first Breast Cancer Care programme in both Gaza and the West Bank in 2017, the project went from strength to strength in 2018, with four capacity building missions training Palestinian surgeons, radiologists, nurses, oncologists and palliative care specialists. 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. We are planning for Palestinian surgeons and radiologists to spend time training in UK hospitals in 2019 to learn more from their UK colleagues, a rare and much needed opportunity to train outside Palestine.

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 the occupied Palestinian territory, more than one third of people with disabilities aged 15 years and over have never enrolled at school, while over 87 percent are not in work (Palestinian Central Bureau of Statistics, 2014). A 2010 study found that around 15 percent of the households in Palestinian refugee camps in Lebanon include a person with disability (American University of Beirut, 2010). 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.

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Supporting Children with Complex Disabilities in Refugee Camps in Lebanon

MAP's collaboration with the Ghassan Kanafani Cultural Foundation (GKCF) started in 2012. We support their habilitation pre-school in the Mar Elias refugee camp near Beirut. It provides early childhood education and habilitation interventions including physical therapy, occupational therapy, speech therapy, psychological services, and special education for children with complex disabilities aged 1-12 years old. The habilitation preschool works to prepare children for future integration in mainstream education and in the community. Children attending the habilitation pre-school are given access to orthopaedic assessments and consultations as needed. The pre-school children undergo assessments in all areas of their development and receive a personalised development plan. In 2018, 107 children received educational and therapeutic interventions in a programme that runs five days a week. It also supported 51 caregivers with a training programme on techniques to work on with their child at home to maximize the improvement.

Community Based Rehabilitation Project: Inclusive and Accessible Society for All

The situation for the people living with a disability in Gaza is extremely poor. A recent report from the Palestinian Medical Relief Society & National Society for Rehabilitation estimated the number of people with disabilities (PwDs) in Gaza to be 43,642. Ten years of blockade and fifty years of occupation present additional challenges to PwDs, exacerbating the difficulties they face in their day-to-day lives. PwDs in Gaza face many barriers in attaining full and equal participation in society. The Palestinian Central Bureau of Statistics has stated that the rate of unemployment of PwDs is 90%. Employment is important in realising socio-economic rights of PwDs with occupation, blockade and closure detrimentally impacting the employment opportunities of Palestinians with disabilities. Many employers are not aware of the Palestinian Disability Law and the right to employment, and universities are often inaccessible for PwDs.

Since 2013, MAP has been supporting Nusseirat Rehabilitation and Social Training Association to promote community-based rehabilitation initiatives for people with disabilities in Gaza. The project aims to create an inclusive and accessible society for people with disabilities in the Middle Area of the Gaza Strip. The project's activities include training and awareness workshops on the rights of people with disabilities, psychosocial support for people with disabilities and their families, adaptations of municipal and public buildings to make them accessible to people with disabilities, advocacy campaigns to the local community, and on-the-job training. In 2018, 91 PwDs attended a 7-day training camp to develop their skills in community based rehabilitation, the disability rights and inclusion approach, media and information literacy, advocacy campaigns, planning and report writing, and communication skills.

Emergency Preparedness and Response

Military occupation and conflict continues 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 this year following the huge number of injuries sustained at the weekly Great March of Return demonstrations were a focus of our efforts in 2018.

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Limb Reconstruction in Gaza

Rather than scaling down our limb reconstruction work in Gaza in 2018 as we had planned, the huge number of injuries seen at the Great March of Return demonstrations at the Gaza perimeter since March 2018 meant that this critical project was in greater demand than ever before. 254 people were killed between 30 March and the end of December 2018, and over 23,600 injured, including over 6,700 with live ammunition. Many of these were lower limb injuries with potentially devastating long term consequences for the individual as well as to society, further increasing pressure on an overstretched and under-resourced health system. MAP continued its collaboration with International Disaster Emergency Aid and Long-term Support UK (IDEALS). Together, we increased the number of medical missions to Gaza thanks to the incredible support of our network of specialist orthopaedic and plastic/reconstructive surgeons. These missions supported the two specialist units at Al Shifa and European Gaza hospitals, which have been saving lives and limbs and ensuring that people receive the specialised rehabilitation needed. MAP procured over £1 million of essential limb reconstruction equipment and shipped it to Gaza. We supported the Ministry of Health in the establishment of a limb reconstruction database to track and coordinate the treatment of those injured during the weekly demonstrations. In addition, a physiotherapist from Gaza successfully completed a two-month training placement at King's College Hospital in July 2018.

Zero Stock Medicine (Gaza)

The events of the Great March of Return put even greater pressure on Gaza's stocks of medicines and disposables. Levels of stock-outs were at their peak in April 2018 with 257 (50%) of drugs on the World Health Organisation's Essential Drugs list at less than one month's supply. This was the worst month on record since the beginning of 2014 for stock-outs of essential drugs in hospitals and health facilities in Gaza. In response to this dire need, MAP procured **just under \$3m** worth of drugs, disposables and lab reagents in 2018 for Gaza hospitals. These included drugs used for kidney transplants, antibiotics for surgeries and post-operative care, neonatal infection control drugs, and cancer drugs. MAP continued to monitor the shortage of life-saving items and worked closely with the Ministry of Health's Central Drug Store to ensure minimised disruption to essential patient care.

Mental Health and Psychosocial Support

Mental health and psychosocial support (MHPSS) helps 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 (ACRI), 83.9% of Palestinian children in East Jerusalem live below the poverty line. Moreover, the political instabilities in Palestine, increased systematic punishment, arrest and killing of youth as well as the imprisonment and high sentences given by Israel, give youth diminished hopes for creating better futures.

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They become reluctant to invest in their personal growth and education to ensure better futures. This leads to an increase in school dropout rates for children, with many youth 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 to discover their self-worth, their points of strength and the importance of their contributions and roles in the advancement of their societies. Targeting 560 children and youth aged 6 to 17 years old with activities both in their own Centre and at 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. Summer camps were held in July and August this year for 190 young people and included visits to an equestrian club and wildlife society.

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

This year 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. Focus group discussions held in 2018 demonstrated that the project has contributed to raising awareness about mental health issues and service users' rights, and raised their voice toward reducing the stigma and increasing social inclusion and acceptance of those with mental health issues. Moreover, it enhanced respect for mental health service users among the community. MAP and FMHA trained social workers, imams, female preachers, police officers, judges, medical professionals, and university students on the rights of people with mental illness and conducted awareness raising sessions for people with mental illness and their families on their rights as service users and the role of the family in accessing treatment. The project also produced and broadcast radio announcements through local stations on mental health issues and service users' rights.

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.

Community Maternal and Child Health Outreach Services for Refugee Mothers

MAP continues to work to improve infant and maternal survival in the Palestinian refugee camps in Lebanon by tackling the main health risks to mothers and infants. MAP's project providing home-visits to new and expectant mothers by midwives is designed to improve child survival and well-being in the refugee camps by tackling the main health risks that are leaving mothers and children vulnerable.

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In 2018, an external project evaluation was conducted by the American University of Beirut. It found that mothers supported by MAP's community outreach service had significantly lower levels of maternal anaemia and premature birth rates, and much higher levels of contraceptive use and breastfeeding than mothers and babies receiving maternal services at overstretched UNRWA clinics only. MAP's 12 midwives were perceived by community members as having a number of positive characteristics that make them extremely efficient in their healthcare delivery: compassionate, supportive, knowledgeable, patient, helpful and trusted.

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, the existing services mainly target married people of reproductive age; 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 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 provided. 316 psychosocial support sessions were provided throughout 2018. 24 young volunteers trained as peer educators ran peer-to-peer structured sessions on reproductive and psychosocial health promotion/protection and interpersonal skills. There were 1,433 attendances at the school based health awareness sessions in both camps during the year, many of which are aimed at boys.

Advocacy and Campaigns

MAP's vision is a future where 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 Team works to remove barriers to this vision by carrying out research on themes related to Palestinians' right to health and well-being; raising awareness of the issues, through networks and coalitions, with the public and with decision-makers; and motivating them to take appropriate action. This year our activities have focused on the following:

- Palestinian refugees' rights to health and dignity;
- Gaza limb injuries and healthcare emergency;
- Protection of Palestinian health workers;
- Coalition building and parliamentary work; and
- Operational: digital, media, policy and writing support to other teams.

Palestinian refugees' rights to health and dignity

During the first quarter, we were engaged in research on the right to health of Palestinian refugees, with a particular focus on those in Lebanon. In May, we published a report entitled 'Health in Exile: Barriers to the health and dignity of Palestinian refugees in Lebanon'. This was launched at a panel event in Parliament on the 70th Anniversary of the Nakba, along with a press release and online infographics. It was covered in the Daily Star Lebanon. We also supported and spoke at a United Nations Relief and Works Agency (UNRWA) event at the World Health Assembly.

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Gaza limb injuries and healthcare emergency

The 'Great March of Return' protests in Gaza, which began on 30 March, created significant need for reactive work in 2019, given the large number of complex limb injuries entering Gaza's already-collapsing health system. We produced regular updates, press releases and statements on the situation, particularly in the first three months. We also produced a series of films on the right to health impact and MAP's response. Our media work reached The Guardian, Channel 4 News, The New Arab, Middle East Monitor and the BMJ. The Advocacy and Campaigns team also addressed a meeting of MPs on the issue in September. Further advocacy materials and documentation on the issue of limb injuries were produced, supported by the Programmes team.

Ahead of the UN Human Rights Council session in March 2018, MAP submitted information to the UN Special Rapporteur on human rights in the occupied Palestinian territory, Prof Michael Lynk, in support of his report on the right to health in the occupied Palestinian territory (oPt). At the Council session, MAP ran a side event in partnership with Oxfam, with panellists including the Special Rapporteur, and representatives from the Women's Centre for Legal Aid and Counselling and the Palestinian Farmers Union. We also held a series of lobby meetings with representatives of UK and other permanent missions, and submitted an oral statement and written statement to the Council on the health situation in the oPt. We also helped facilitate a series of advocacy visits for Prof Lynk in the UK, including with Minister Alistair Burt, the International Development Committee, the Conservative Middle East Council and others, as well as a public panel event at Amnesty International UK.

In February, we partnered with Human Rights Watch, Amnesty International, Physicians Human Rights Israel and Al Mezan to issue a widely-covered press release on the record-low granting of medical permits for Gaza patients in 2017.

Protection of Palestinian health workers

With Palestinian health workers once again injured and killed in Gaza, in 2018 MAP built on previous years' work to campaign for their protection. We produced a series of videos to highlight the issue, including injured paramedics and the friends and families of those killed. In June, we launched a petition calling for the protection of health workers which gained more than 2,600 signatures, which was delivered during the first quarter of 2019.

Coalition building and parliamentary work

MAP continued its engagement with the Euromed Rights network, attending the Palestinians, Palestine, and Israel working group meetings working group meetings in Paris and Berlin, and signing a joint letter on the UN Commission of Inquiry. We continued to attend Association of International Development Agency meetings in East Jerusalem and feed into joint products.

We worked with a variety of aid agencies working on Palestinian issues and this year joint working on parliamentary and government advocacy included two public statements on the UN Commission of Inquiry and UNRWA cuts and coordinated calls on the humanitarian situation in Gaza.

MAP and Caabu completed four parliamentary delegations to the West Bank, including delegates from Labour, the Conservatives, Liberal Democrats and the SNP. Delegates have remained engaged and taken action on related issues since returning, including speaking in debates, signing letters, tabling written questions, and writing articles on what they witnessed.

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MAP supported side events at the Labour and SNP party conferences, with our Gaza Director joining the former to speak on a panel to discuss the healthcare situation in Gaza. We produced a series of briefings ahead of these conferences, on the topics of Gaza's humanitarian emergency; attacks on health workers; breast cancer in the oPt; and Bedouin communities in Area C, which have been shared widely with delegates and MPs.

Plans for the future

In 2018, 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 2019, we will be reviewing this strategy and identifying new areas for development, to meet the changing needs in Palestine and Lebanon refugee camps.

Monitoring and Evaluation

In 2019, we will hold workshops with our field teams on our Planning, Monitoring, Evaluation, Accountability and Learning (PMEAL) processes to strengthen our project monitoring and evaluation (M&E). As part of strengthening our project M&E, we will build the capacity of our field teams and partners in conducting focus group discussions with communities to track the impact of our work.

Safeguarding

During 2018, MAP trained our field teams on safeguarding children and vulnerable adults, and reviewed our safeguarding procedures to ensure we are protecting the most vulnerable members of the communities we support. In 2019 we will be extending this support to our partner organisations.

Core Humanitarian Standards for Quality and Accountability (CHS)

During 2018, MAP undertook 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, as well as 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 certain areas such as the commitment around providing 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. However, there were some commitments where the working group assessed that there is more to be done in 2019. For example, we are not yet able to demonstrate that we have a safe and responsive mechanism to handle feedback and complaints from communities. There are also ways that we can improve support for and management of staff, a programme of work which began in 2018 and will continue in 2019. In completing the self-assessment, MAP identified a set of key recommendations which we will be working to implement in 2019 to improve our accountability to local communities and to partners. We will continue this ongoing process towards better meeting the nine CHS commitments for Quality and Accountability in the years ahead.

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Key project goals for 2019

Below are the key plans for our projects in 2019:

- Core Surgical Skills in Gaza - The Core Surgical Skills courses run in Gaza will be accredited by the Royal College of Surgeons early in 2019. We will continue providing capacity building support in this area, to improve the quality of surgical practice.
- MAP will expand our Disability programmes priority area in 2019, through the establishment of new disability projects in the West Bank, Gaza and camps in north Lebanon. We are looking forward to working with new partners to develop this important area of work.
- Having secured funding from the Islamic Development Bank in 2018, MAP is looking forward to expanding our Family Medicine project in the West Bank in 2019.
- Conducting further capacity building training missions to Gaza and the West Bank in breast cancer care, burns care, and neurosurgery.
- Having purchased and renovated a new vehicle for our mobile clinic service in 2018, supporting remote Bedouin communities in the Jordan Valley, MAP hopes to run a second clinic to enable more isolated communities to be reached more regularly.

Key advocacy and campaign goals for 2019

In 2019, we will continue our advocacy and campaigning on the following thematic areas: access, protection, mental health, refugees and development.

Below are the key priorities for our advocacy and campaign work in 2019:

- Advocacy on the right to health of Palestinian refugees in Lebanon (ahead of UNRWA's the UN General Assembly mandate renewal), including a potential parliamentary delegation to Lebanon;
- Advocacy and campaigning activities focusing on right to health priorities in the oPt (including limb injuries, protection of health workers), including at the UN Human Rights Council (March) and World Health Assembly (May);
- Strengthening of coalitions and increasing the impact, scope and monitoring/evaluation of MAP's Parliamentary advocacy; and
- Ongoing support to other MAP teams (digital, media and policy).

Fundraising Review

The charity's approach to fundraising

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.

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 our social media channels and we are available to support fundraisers via phone or email.

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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.

In light of the new General Data Protection Regulation, we refreshed our data protection policy to ensure all our processes and procedures comply with the new regulations introduced in May 2018. 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/GDPR working group, to ensure that the same approach is followed throughout the charity.

Compliance with codes

A Fundraising Advisory Panel comprising the Fundraising Director, 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.

Gaza Emergency 2018

In 2018 MAP experienced a large increase in the volume of emergency response donations and enquiries. Trustees are satisfied that internal processes and system safeguards - established after the Gaza Emergency in 2014 - ensured that due diligence and stringent data protection requirements were met in 2018.

The number of complaints received

We are in the process of reviewing our complaints process. We are not aware of having received any complaints in 2018 relating to fundraising.

In June 2018, UK Lawyers for Israel and the Lawfare Project filed a complaint against Medical Aid for Palestinians with the Charity Commission. We submitted a full response to the regulator refuting the allegations. On 2 November, MAP received a letter from the Charity Commission stating that it "considers that the Trustees have treated the matter with due seriousness, taking proportionate and considerate steps to properly review and consider the allegations." The letter noted "the positive steps taken by the Trustees to protect the Charity and its reputation, including by issuing a public statement in response to the allegations." The Commission confirmed that it did not consider any further regulatory action or engagement was required and that its assessment into the matter had concluded.

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 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.

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

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 2018 was £11.5m which was £7.7m above budget. This followed from a successful review of all of our fundraising operations early in 2018. Income from donations and legacies amounted to £7.6m which was £4.3m more than planned. In particular, income from fundraising appeals, major donors and trusts and foundations was significantly better than budget. We also raised a significant amount of income through donations made to our Facebook page which funded additional expenditures on limb reconstruction procedures and medical supplies in response to the number of bullet wound injuries which occurred during the "Right to Return" protests in Gaza during 2018. We also achieved strong income growth in community fundraising and challenge events.

We have been successful in growing and diversifying our institutional income. As we had very little "pipeline" income during the 2018 budget process we were cautious in setting our budget. However we were able to attract grants from a range of donors including Arab Fund, Jersey Overseas Aid, UN OCHA and WHO. In addition, UNICEF extended their funding for our mental health and psychosocial projects in the Palestinian refugee camps in Lebanon. As result our institutional income was £3.3m above budget.

Due to the growth of our income streams, the Trustees were able to significantly increase the expenditure on our charitable activities; we had set a budget of £5m, but the outturn was £8.3m.

We consider some of our 2018 income to have been exceptional, particularly from our Facebook appeals, so we do not expect to maintain the same level of income in 2019. However, the trustees are encouraged at the underlying growth in many of our fundraising income streams as well as the diversification of the income achieved from institutional donors.

As at 31 December 2018, MAP holds free reserves (unrestricted reserves less the value of fixed assets) of £3.6m. Our reserves requirement is £2.3m. Consequently, in November 2018, the Board approved a budget deficit of £1.4m for 2019.

Reserves Policy

The trustees have a policy of holding reserves that allow MAP to maintain its commitments to its projects for approximately 3 months following an event that resulted in a significant downturn in our income. We would then seek to rebuild the organisation from its lower income base. We will therefore hold the following reserves:

- Unrestricted funds (excluding the net book value of fixed assets) of 20% of our planned project spend for the coming calendar year. We estimate 20% to be sufficient as there are some projects where we could end our commitments immediately.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2018

- Restricted funds currently held to the extent that they would be repayable on the early cessation of a project.

On this basis our total reserves requirement at 31 December 2018 is £2.3m.

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

We have recently completed our annual operational planning process and budget which were approved by the Trustees. This provides detail on grant-making and other activities for the financial year in delivering the overall strategy. We are now in the last year of our three-year programme strategy from 2017 to 2019. We have commenced work on our new strategy for 2020 to 2023 to be approved by the Board at its December 2019 meeting.

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 Chief Executive and provided with the information necessary to fulfil their duties.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2018

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 trustees discussed the Charity Governance Code and Self-Assessment Checklist at the Board meeting on 29 November 2018. A sub-group was nominated, comprising three trustees and the CEO, to undertake a detailed review of the self-assessment checklist and feedback to the full Board.

The trustees agreed that there have been recent improvements in Board recruitment procedures, there are comprehensive inductions for new members, there is a good mix of skills and expertise, and commitment to MAP's mission is strong. The Board regularly reviews MAP's charitable purposes and assesses the external environment as part of the formulation of strategic and operational plans. There is a good understanding of the collective responsibility of trustees and the Board is able to handle conflicting views and engage in constructive discussion. Sub-committees function well, with trustees investing considerable time and effort. The charity has a code of conduct and MAP is committed to embracing best practice beyond the law, as outlined by the 'Standards' page on MAP's website. The charity has procedures in place to identify and record conflicts of interest and there is a clear process for decision making, with delegation of authority formally approved.

Potential further actions/improvements include:

- Researching online and pro bono trustee training opportunities.
- Producing a more developed succession plan for regular review.
- Some modifications to quarterly reports and MAP's Planning, Monitoring, Evaluation, Accountability & Learning approach, and regular discussion of impact assessment by the Board.
- Ensuring regularly reviewed terms of reference for each Sub-Committee.
- Developing a values statement for publication on the website.
- Reviewing MAP's procurement policy and updating the staff handbook.
- Ensuring MAP's complaints procedures are prominent on the website.
- Diversity training for Trustees and discussion of diversity objectives/how to remove potential obstacles to trusteeship.
- Review and update complaints mechanism.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2018

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 58 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.

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 have conducted 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 in to any grants arrangements or memoranda of understanding. We are currently developing our procedures for the ongoing assessment and internal audit of our partners, and have recently appointed external auditors to undertake audits and internal control reviews.

Principal risks and uncertainties

At their December 2018 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 and agreed the addition of a fifth principal risk now incorporated below.

The trustees have 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.

The trustees will continue to review these risks 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. The following were identified as the priority risk mitigation actions for the Senior Management Team during 2019:

- Roll-out of risk assessment and partner safeguarding training programmes;
- Implementation of a programme of regular external audits of partners, and development of our processes for the ongoing assessment of partners;
- Review of our IT systems and provision of GDPR training for all staff;
- Continuation of the diversification of our fundraising beyond the UK;
- Mitigation of the impact of foreign currency fluctuations by continuing to improve our budgeting and treasury management policies and procedures; and,
- Improvements to the selection and induction processes for new staff, and a salary and benefits review.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2018

Statement of trustees' responsibilities

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

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

The trustees are sad to announce the passing recently of two supporters who made a huge contribution to MAP's work over many years.

John Beavis MB FRCS DMCC (1940-2018)

John was a much loved friend and former trustee of MAP. He worked as a trauma and orthopaedic surgeon, teacher and clinician in Bosnia, Pakistan, Sri Lanka, Iraq, Lebanon, the West Bank and Gaza and was hugely committed to the Palestinian cause. John's knowledge, passion and care were invaluable to the development of trauma care in the occupied Palestinian territory and the establishment of Gaza's first dedicated Limb Reconstruction Unit at Al Shifa Hospital, following the 2014 Israeli military offensive on Gaza. He always had a good tale to tell at the ready and had an indefatigable sense of humour. He was a joy to work with and he will be very sorely missed.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2018

Jeremy Hardy (1961-2019)

Jeremy was a long-time friend of MAP, and vocal supporter of our mission to help ensure the rights to health and dignity of Palestinians. In 2017 Jeremy travelled to the West Bank, accompanied by fellow comic Imran Yusuf, to visit MAP's projects and partners. The documentary they produced, 'Health Under Occupation', highlighted the damaging effects of perpetual military occupation on the wellbeing of Palestinians. He also attended and performed at many of MAP's events, which helped raise vital funds for MAP's projects across Lebanon and the occupied Palestinian territory. We are forever grateful for all the energy and time Jeremy lent to MAP, and his lifelong dedication to challenging injustice will continue to inspire us in our work. His wit and warmth will be missed by us all.

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

4 April 2019

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 2018 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 2018 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

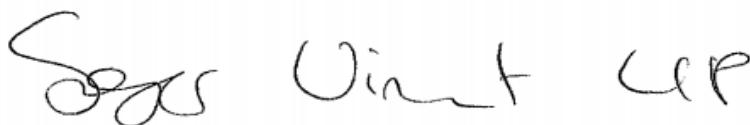
Independent auditor's report to the members of Medical Aid for Palestinians (MAP)

- 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 5 April 2019

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 2018

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-18 £k	Total Year Ended Dec-17 £k
Income from:					
Donations and legacies	3	5,269	2,347	7,616	3,487
Charitable activities	4	-	3,602	3,602	1,887
Other trading activities	5	244	29	273	56
Total income		5,513	5,978	11,491	5,430
Expenditure on:					
Raising funds		902	-	902	946
Charitable activities	6	2,938	5,399	8,337	5,580
Total expenditure		3,840	5,399	9,239	6,526
Net movement in funds	7	1,673	579	2,252	(1,096)
Reconciliation of funds:					
Total funds brought forward		2,085	162	2,247	3,343
Total funds carried forward		3,758	741	4,499	2,247

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 2018

Company no. 3038352

			Dec-18	Dec-17
	Note	£k	£k	£k
Fixed assets:				
Tangible assets	11		129	146
Current assets:				
Debtors	12	1,219		472
Cash at bank and in hand		4,184		2,206
		<u>5,403</u>		<u>2,678</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(1,033)		(577)
Net current assets			4,370	2,101
Total net assets			<u>4,499</u>	<u>2,247</u>
The funds of the charity:	15			
Restricted income funds			741	162
Unrestricted general funds			3,758	2,085
Total charity funds			<u>4,499</u>	<u>2,247</u>

Steven James
Chair

Siham Bortcosh
Trustee

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2018

	Note	Total Dec-18 £k	Total Dec-17 £k
Net cash provided by/(used in) operating activities	16	1,882	(540)
Cash flows from investing activities:			
Purchase of fixed assets		<u>(2)</u>	<u>(8)</u>
Net cash used in investing activities		(2)	(8)
Change in cash and cash equivalents in the year		1,880	(548)
Cash and cash equivalents at the beginning of the year		2,206	2,872
Change in cash and cash equivalents due to exchange rate movements		<u>98</u>	<u>(118)</u>
Cash and cash equivalents at the end of the year	17	<u>4,184</u>	<u>2,206</u>

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2018

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.

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2018

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 2018

2 Detailed comparatives for the December 2017 statement of financial activities

	Dec-17 Unrestricted £k	Dec-17 Restricted £k	Dec-17 Total £k
Income from:			
Donations and legacies	2,899	588	3,487
Charitable activities	-	1,887	1,887
Other trading activities	56	-	56
Total income	2,955	2,475	5,430
Expenditure on:			
Raising funds	946	-	946
Charitable activities:	3,130	2,450	5,580
Total expenditure	4,076	2,450	6,526
Net (expenditure)/income for the year	(1,121)	25	(1,096)
Transfer between funds	87	(87)	-
Net movement in funds	(1,034)	(62)	(1,096)
Total funds brought forward	3,119	224	3,343
Total funds carried forward	2,085	162	2,247

3 Income from donations and legacies

	Dec-18 Unrestricted £k	Dec-18 Restricted £k	Dec-18 Total £k	Dec-17 Unrestricted £k	Dec-17 Restricted £k	Dec-17 Total £k
Gifts	4,749	2,347	7,096	2,693	583	3,276
Legacies	520	-	520	206	5	211
	5,269	2,347	7,616	2,899	588	3,487

We have been notified of six potential legacies which we have not accrued in our income for 2018. The estates are in the early stages of administration. We estimate our entitlement to be in the region of £420k to £470k.

Medical Aid for Palestinians

Notes to the financial statements for the year ended 31 December 2018

4 Income from charitable activities

The following restricted grants were received:	Dec-18 Total £k	Dec-17 Total £k
Interburns: Burns research Palestine	34	-
Jersey Overseas Aid: Medicines and medical disposables in Gaza	109	-
Jersey Overseas Aid: Medical training in Gaza	35	-
Trocaire: External fixator sets for limb reconstruction in Gaza	35	-
UK Islamic Mission: Medicines and medical disposables in Gaza	50	-
UN OCHA: Medical training and equipment in Gaza	369	-
UN OCHA: Medicines and medical disposables in Gaza	335	-
UN OCHA: Neonatal services in Gaza	744	-
WHO: Neurosurgery equipment and training in Gaza	74	-
Sub-total for Emergency Preparedness and Response	1,785	-
Arab Fund: MHPPS projects in Lebanon	40	-
UNICEF: MHPPS projects in Lebanon	791	1,387
Sub-total for Mental Health and Psychosocial Support	831	1,387
Arab Fund: Oncology drugs in Gaza	116	-
Islamic Relief: Bedouin communities mobile clinic in West Bank	2	280
Sub-total for Essential Primary Healthcare	118	280
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	113
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	-
WHO: Breast cancer equipment and training in Gaza	84	-
UN OCHA: Neonatal services in Gaza	-	107
Sub-total for Women's and Children's Health	868	220
Total income from charitable activities	3,602	1,887

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

5 Income from other trading activities

	Dec-18 Unrestricted £k	Dec-18 Restricted £k	Dec-18 Total £k	Dec-17 Unrestricted £k	Dec-17 Restricted £k	Dec-17 Total £k
Events	244	29	273	56	-	56

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

6 Expenditure on Charitable Activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total 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

Prior year analysis of expenditure on charitable activities

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Dec-17 £k
Grants to partner organisations					
Essential Primary Healthcare	217	-	136	-	353
Disability	49	194	-	-	243
Emergency Preparedness/Response	-	-	-	-	-
Mental Health and Psychosocial Support	21	1,223	62	-	1,306
Women's and Children's Health	240	32	269	-	541
Training and Capacity Building	56	-	-	-	56
Direct Programme costs					
Essential Primary Healthcare	105	-	136	-	241
Disability	26	-	-	-	26
Emergency Preparedness/Response	331	176	87	-	594
Mental Health and Psychosocial Support	-	211	-	-	211
Women's and Children's Health	250	339	18	-	607
Advocacy and Campaigns	-	-	-	58	58
Programme implementation and monitoring costs					
Salaries	287	151	126	145	709
Other Operating Costs	63	88	80	7	238
	1,645	2,414	914	210	5,183
Organisational support costs (see below)	121	204	67	5	397
	1,766	2,618	981	215	5,580

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

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

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	This category also includes projects which are cross-thematic.

Organisational support costs

	Total Dec-18 £k	Total Dec-17 £k
Staff costs	164	144
Staff recruitment, training and welfare	42	67
Vehicle and travel costs	9	9
Premises and utility costs	24	30
Communication costs	7	7
Depreciation	4	7
Bank and finance charges	1	1
Non capitalised IT costs	42	41
Governance costs	78	24
Organisational support costs excluding foreign exchange (gains)/losses	371	330
Foreign exchange (gains)/losses	(98)	118
	273	448

During 2018 the British Pound weakened against the US Dollar resulting in an exchange rate gain for 2018 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.

Allocation of organisational support costs

	Total Dec-18 £k	Total Dec-17 £k
Programme Costs:		
Gaza	165	121
Lebanon	59	204
West Bank	31	67
Advocacy and Campaigns	1	5
	256	397
Cost of raising funds	17	51
	273	448

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

7 Net income/(expenditure) for the year

This is stated after charging /(crediting):

	Total Dec-18 £k	Total Dec-17 £k
Depreciation	19	20
Operating lease rentals:		
Property	33	31
Other	1	1
Auditors' remuneration (excluding VAT):		
Audit	17	13
Other services	-	1
Foreign exchange (gains)/losses	(98)	118

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

Staff costs were as follows:

	Total Dec-18 £k	Total Dec-17 £k
Salaries and wages	1,565	1,326
Social security costs	79	84
Employer's pension and end of service benefit costs (see note below)	95	87
	1,739	1,497

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

Included in the above is an ex-gratia payment amounting to £6k.

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

£k	Total Dec-18 numbers	Total Dec-17 numbers
70-80	2	-

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

	£k
Opening balance at 1 January 2018	227
Net charge for the year	52
Closing balance at 31 December 2018	279

Total employee benefits including pension contributions of the key management personnel for the year to December 2018 were £483k (Dec-17: £425k). In addition, employer national insurance contributions of £33k were paid directly to HMRC in relation to those staff (Dec-17: £29k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-17: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-17: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £4,881 (Dec-17: £3,520) incurred by 5 (Dec-17: 4) members relating to attendance at meetings of the trustees or visits to overseas programmes.

There were two related party transactions 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 \$776 for three training courses during 2018. During the year a contract was awarded to Al Najah Co. to undertake construction work on the sterilization department at Al Nasser hospital in Gaza. On the receipt of the tender from Al Najah Co., one of our Gaza employees, Mahmoud Shalabi, declared an interest that his brother-in-law was working at the Al Najah Co., and Mahmoud Shalabi took no part in the selection process, as per our standard internal procedures.

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

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:

	2018 AHC	2018 FTE	2017 AHC	2017 FTE
Project and support staff	47	44	41	39
Marketing and fundraising	8	8	9	7
Management and administration	4	3	3	3
Advocacy and campaigns	3	3	4	4
	62	58	57	53

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	130	38	418
Additions in year	-	-	2	-	2
Disposals in year	-	-	(12)	-	(12)
At the end of the year	201	49	120	38	408
Depreciation					
At the start of the year	83	41	121	27	272
Disposals in year	-	-	(12)	-	(12)
Charge for the year	3	3	4	9	19
At the end of the year	86	44	113	36	279
Net book value:					
At the end of the year	115	5	7	2	129
At the start of the year	118	8	9	11	146

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

Land with a value of £40k (Dec-17: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

12 Debtors

	Dec-18 £k	Dec-17 £k
Tax recoverable on gift aid	107	207
Accrued legacy income	287	81
Accrued grant income	707	113
Prepayments and other debtors	118	71
	1,219	472

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

13 Creditors: amounts falling due within one year

	Dec-18 £k	Dec-17 £k
Trade creditors	172	70
Taxation and social security	43	44
Other creditors	14	-
Deferred income	189	-
Accruals	311	211
End of service provisions for overseas staff (also see note 8)	279	227
Holiday pay provision	25	25
	1,033	577

14a Current 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
Net assets at the end of the year	3,758	741	4,499

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2017 are represented by:			
Tangible fixed assets	146	-	146
Net current assets	1,939	162	2,101
Total net assets	2,085	162	2,247

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 2018 are represented by:				
Gaza Disability	-	51	(51)	-
Gaza Essential Primary Healthcare	-	116	-	116
Gaza Emergency Preparedness/Response	56	4,046	(3,957)	145
Gaza Women's and Children's Health	-	573	(437)	136
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

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2018

15b Prior year movement in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	Transfers £k	At the end of the year £k
Fund balances at 31 December 2017 are represented by:					
Gaza Disability	13	2	(15)	-	-
Gaza Emergency Preparedness/Response	9	357	(310)	-	56
Gaza Mental Health and Psychosocial Support	-	2	(2)	-	-
Gaza Women's and Children's Health	181	229	(323)	(87)	-
Lebanon Disability	-	16	(16)	-	-
Lebanon Emergency Preparedness/Response	21	52	(73)	-	-
Lebanon Mental Health and Psychosocial Support	-	1,387	(1,387)	-	-
Lebanon Women's and Children's Health	-	35	(35)	-	-
West Bank Women's and Children's Health	-	375	(269)	-	106
Advocacy Delegations	-	20	(20)	-	-
Restricted funds	224	2,475	(2,450)	(87)	162
Unrestricted funds:					
General funds	3,119	2,955	(4,076)	87	2,085
Total unrestricted funds	3,119	2,955	(4,076)	87	2,085
Total funds	3,343	5,430	(6,526)	-	2,247

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 £6m (2017: £2.5m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

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

	Dec-18 £k	Dec-17 £k
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	2,252	(1,096)
Depreciation charges	19	20
Loss on disposal of fixed assets	-	2
(Increase)/decrease in debtors	(747)	513
Increase/(decrease) in creditors	456	(97)
Foreign exchange (gains)/losses	(98)	118
Net cash provided by/(used in) operating activities	1,882	(540)

17 Analysis of cash and cash equivalents

	1 Jan 2018 £k	Cash flows £k	31 Dec 2018 £k
Cash at bank and in hand	2,206	1,978	4,184
Total cash and cash equivalents	2,206	1,978	4,184

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-18 £k	Property Dec-17 £k	Equipment Dec-18 £k	Equipment Dec-17 £k
Less than one year	40	32	1	1
One to five years	-	16	4	-
Over five years	-	-	1	-
	40	48	6	1

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.