Annual Report and Financial Statements

31 March 2015
Medical Aid for Palestinians

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CONSTITUTION AND GENERAL INFORMATION

Medical Aid for Palestinians is a company limited by guarantee (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 documents are the Memorandum and Articles of Association.

HONORARY POSITIONS
Baroness Morris of Bolton
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Baroness Helena Kennedy QC
Mr Isaac Nuseibeh FRCS
Rt Hon Lord Steel of Aiswood KBE DL PC

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Patron
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Mr Alan Waddams
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Ms Silham Bortcoish
Mr Leith Al Maari
Dr John Beavis
Dr Jean Bowyer Brown
Mr Peter Coleridge
Sir Terence English (until 26.02.15)
Sir Vincent Pean (w.e.f. 26.02.15)

Chair
Vice-Chair (w.e.f. 26.02.15)
Treasurer

Dr Ezzedin Gouta
Mr Steven James
Mr Andrew Karney
Ms Randi Khayyat (until 16.10.14)
Mr Alan Philips
Mr Johnny Risq
Prof. Graham Watt

CHIEF EXECUTIVE
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Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015

Objectives and Activities

MAP is a UK-based, non-governmental, independent, non-political, non-religious charitable organisation, registered with the Charity Commission, which was established in 1984. 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.

The content of 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.

Activities, Achievements and Performance

Our programmes in Lebanon and the occupied Palestinian territories include projects in:

- Primary Health Care;
- Disability;
- Emergency Preparedness and Response;
- Mental Health and Psychosocial Support; and,
- Maternal and Child Health.

In addition, we operate an active programme of advocacy, aimed at raising awareness of and challenging violations to the universal right to health, which is threatened by conflict, prolonged occupation and displacement.

Primary Health Care

Primary healthcare is the first point of contact for many people with health services. Strong primary healthcare is central to improving the health of Palestinians and to tackling health inequalities. This is especially vital in Palestine and Lebanon, where access to health services is often hindered by movement restrictions and lack of adequate services. MAP's strategy in primary healthcare aims to fill the gaps in basic service provision, provide top-up services to those most in need and help to strengthen the services of existing providers - especially the Ministry of Health and the United Nations Relief and Works Agency (UNRWA).
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

Mobile Healthcare in the Jordan Valley

MAP, together with our partner Islah Charitable Society, has been supporting Bedouin communities in the Jordan Valley with a mobile health clinic since 2009. The clinic visits Bedouin communities to ensure access to regular quality primary healthcare. The clinic is staffed by a gynaecologist, a GP, a nurse, two community health workers, a part-time lab technician and a field co-ordinator. Together, they provide check-ups, medication, continuous monitoring of the health of pregnant women and infants up to the age of three, support to patients on the management of chronic diseases and specialised services to people with disabilities. The mobile clinic is the sole provider of health services in the encampments it visits. The project also aims to improve health education and first aid training to ensure communities are better informed and more empowered to cope with their living conditions. Hygiene and first aid kits are distributed alongside training and health awareness workshops.

Management of Malnutrition in Children 6-36 months old

Malnutrition is still an ongoing problem in the Gaza Strip and was made worse during and after last summer's war on Gaza. Agricultural infrastructure and food production facilities were destroyed or damaged and the health of breastfeeding mothers was severely affected by the war. To combat this, MAP has been working with Aed el Insan, a clinic which provides treatment for malnourished children as well as education on nutrition to caregivers. The project assesses the nutritional status of children and then provides fresh meals and vitamin and iron supplements to those children admitted. It also provides nutrition education classes to caregivers.

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 which makes it very challenging for people with disabilities to move freely. In Palestine, more than one third of people with disabilities aged 15 years and over has never enrolled at school, while over 87% are not in work. A recent study found that around 15% of the households in Palestinian refugee camps in Lebanon include a person with disability. 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.

Support to Physiotherapy centre and Early Intervention Unit in Al Biss

MAP has been supporting the physiotherapy centre in Al Bass refugee camp in southern Lebanon since April 2012. The project provides physical rehabilitation services, child care and respite services, educational and awareness sessions for families, and various referral services mainly to young children with disabilities and their families. The project also provides some assistive devices and home adaptations. Our project partner, the Sour Community Development Programme (SCDP) has also been conducting community mobilisation and awareness activities aimed at supporting inclusion of children with disabilities in their groups of peers. As a result, a parents committee and a youth committee were set up and have started to advocate at community level, and 18 children with disabilities were enrolled in schools or kindergartens and received regular follow up by SCDP staff.

In addition to physiotherapy services to those who are physically disabled, this year MAP also began supporting the Palestinian Women's Humanitarian Organisation (PWHO) with an Early Intervention Unit which provides physiotherapy, occupational therapy and special education to children with physical, mental and learning disabilities. In the first three months alone, the project saw 50 beneficiaries out of a total year's target of 75.
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

The project also provides community-based disability equality training for providers of early childhood education in South Lebanon to promote the integration of children with disabilities into mainstream kindergartens. This component has also included providing special school equipment. Interviews with parents of the children using the services show high levels of satisfaction with the service provided.

Emergency Preparedness and Response

Conflict and military occupation claim hundreds of Palestinian lives and cause thousands of injuries every year. Hospitals are under-resourced and emergency staff do not have the training they need. In a volatile environment, preparation and training can make the difference between life and death. MAP is committed to improving the ability of Palestinians to deal with emergency situations, and to empower local communities to develop strong systems and protocols which can respond efficiently and effectively in the emergency situations which all too often affect their lives. We work closely with local health care providers to ensure hospitals are appropriately stocked and equipped and to ensure medical professionals receive the most up to date training available.

Responding to the reconstructive surgical needs of Palestinians in the Gaza Strip

In response to the devastating war on Gaza last summer and the high number of war-wounded people in Gaza which resulted, MAP, in partnership with IDEALS, with funding from DFID, began sending teams of consultant orthopaedic and plastic surgeons to support local doctors to treat those with the most complex injuries. Surgeons in Gaza lack advanced skills in reconstructive surgery as a result of the ongoing siege and inability to access further training. The British surgeons carried out a total of eight missions to Gaza from August 2014 to April 2015.

Over the course of these missions, a total of 226 patients were seen at outpatient clinics run in conjunction with local surgeons and 70 patients were operated on. The surgeons carried orthopaedic surgical equipment with them for their own operations and for the orthopaedic departments, and they also conducted educational symposia during each mission which were attended by local surgeons, nurses, and physiotherapists. The symposia were on specific surgical techniques and best practice. Initial analysis of a survey that was administered to patients before and after their treatment showed significant positive increases in patients’ mobility and ability to go about their usual activities.

Supplying zero stock drugs and pre-positioning medicines and supplies in Gaza

MAP pre-positions drugs, medical supplies, equipment and bags for blood banks, hygiene kits and blankets at various locations around the Gaza Strip so they can be released immediately in an emergency. During last summer’s war on Gaza, MAP was the only UK aid agency to respond to the attacks in Gaza for the first five days of the Gaza crisis. MAP also procured drugs and disposables to meet the pressing needs of hospitals. A report by the World Health Organisation stated that MAP provided more aid to Gaza than any other NGO. MAP was able to draw on its reliable contacts with suppliers to ensure immediate supply of drugs and items from outside the Gaza Strip. MAP has now restocked all of the prepositioned items to be ready in case of another emergency.

Tertiary healthcare patient relief fund in support of Palestinian refugees from Syria

As a result of the ongoing conflict in Syria, an increasing number of Palestinians have been displaced to neighbouring countries, the majority to Lebanon. Many of those displaced have chronic or life-threatening illnesses and while UNRWA and the Palestine Red Crescent Society (PRCS) are the main providers of healthcare for Palestinian refugees in Lebanon, the cost of treatment for tertiary care is only borne partially by UNRWA. Tertiary treatment has to be conducted in private Lebanese hospitals. MAP has established a fund to contribute towards some of the costs of tertiary treatment for Palestinian refugees. So far 214 Palestinian refugees displaced from Syria now living in Lebanon have benefited from this fund and have been able to access a total number of 258 procedures (some patients receive more than one procedure).
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

Mental Health and Psychosocial Support

Mental health and psychosocial support (MHPSS) helps individuals and communities to heal psychological wounds and rebuild social structures. 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 rather than passive victims. Our aim is to help people to rebuild meaning, coherence, relieve stress, and to limit the development of further complications, whilst also addressing interpersonal, family, social and cultural issues.

MHPSS projects in Palestinian refugee camps across Lebanon

MAP is co-ordinating a new MHPSS project in Palestinian refugee camps across Lebanon, funded, for the most part, by UNICEF and delivered in partnership with four local organisations. Palestinian refugees from Syria are in particular need of psychosocial support. Many have fled the conflict and suffered traumatic journeys into Lebanon and are struggling to adjust to their new environment. They are living in extremely stressful circumstances, not only struggling to build a life in Lebanon as disenfranchised refugees, but also experiencing discrimination from the local Palestinian population, whose lives are placed under additional pressure by the increasing camp population. Children are often isolated or considered unwelcome by their peers in school.

In an effort to promote integration, understanding and a more united community, this project mixes refugee and local Palestinian children. MAP’s new project, uniting distinct organisations in the provision of psychosocial healthcare, is already having a transformative effect on the lives of young Palestinians. In the year since it began in mid March 2014, almost 30,000 children and over 11,000 caregivers have taken part in psychosocial support activities run by the project. 2,500 community members were involved in gender based violence (GBV) prevention activities, and over 400 GBV survivors were offered individualised case management and psychosocial support services. Informal feedback from both children and parents has been very positive. The former have reported that the project has given them opportunities to meet friends, socialise, learn new skills and information and better cope with the challenges of their daily lives. Parents have reported improvement in their children’s behaviours, less aggression, and better communication skills.

Maternal and Child Health

Maternal and child health remains a major cause for concern for Palestinians in Palestine and Lebanon. The population still has unacceptably high rates of maternal and child mortality and morbidity. 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 survival in the Palestinian refugee camps in Lebanon by tackling the main health risks to mothers and infants. MAP’s project providing home-visits 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. The project has seen improvements in key indicators of health such as significant reductions is levels of anaemia, high breastfeeding rates, low incidence of prematurity/low birth weight, and limited incidence of growth faltering in infants.

Responding to the urgent needs of essential neonatal care services in the Gaza Strip

MAP supplied hospitals in Gaza with portable incubators which are essential for transferring vulnerable sick neonates from one obstetric or neonatal unit to another. Prior to MAP’s intervention there was no structured process for a neonatal referral service in Gaza. Without the necessary equipment and services, new-borns in Gaza were being carried from one hospital to another by a parent.
Medical Aid for Palestinians

Trustees’ report for the year ended 31 March 2015 (continued)

Israeli military offensive on Gaza

On 7 July 2014 a full-scale Israeli military offensive on Gaza began and continued for almost two months. The attacks on Gaza’s homes, schools, emergency shelters and hospitals meant that no one and nowhere was safe. Over two thousand were killed, more than ten thousand wounded, and hundreds of thousands displaced from their homes.

MAP’s response

During the first days of the conflict, MAP responded to the urgent needs on the ground. We immediately activated our emergency response plan, providing desperately needed supplies such as breathing tubes, surgical gauze, needles, and medicines including anaesthetics, analgesics and antibiotics to local hospitals. As attacks continued, the steadily increasing number of casualties led to a severe shortage of blood stocks in hospitals and health clinics. MAP facilitated a much needed resupply of stocks, supporting hospitals with blood bags and reagents as members of the public in Gaza queued up to donate blood. Over 475,000 people were displaced from their homes at the peak of the conflict and the need for emergency food assistance, water, mattresses and blankets quickly outstripped UNRWA’s stocks. As UNRWA appealed for help, MAP released prepositioned emergency kits including sanitary and cleaning products, as well as mattresses and blankets, to displaced families. MAP’s response included the following:

- MAP was the first UK NGO to respond by releasing essential lifesaving medicines across hospitals in Gaza. On the second day of conflict, we released over three thousand units of drugs;
- MAP supplied the Ministry of Health Central Drugs Store with over £400,000 worth of drugs and disposables during the conflict which were then distributed to public hospitals throughout the Gaza Strip;
- MAP released mattresses, blankets and hygiene kits to the PRCS for the high number of families who were made homeless during the conflict. PRCS distributed these to families in most need in the Middle Area of Gaza, Gaza City, Khan Younis and Rafah;
- MAP provided essential neonatal drugs as part of our ongoing neonatal support programme; and
- MAP procured the necessary supplies so that blood donation drives could be run by Al Shifa Blood Bank and the Central Blood Bank Association in Gaza. The blood and blood products collected were then distributed to hospitals throughout Gaza and used in operations and surgical treatment for those injured during the conflict.

Next steps - recovery, rehabilitation and development

On 26 August 2014, Israeli and Palestinian negotiators agreed to an open-ended ceasefire. For MAP, this meant a move into the next phase of our emergency response: recovery and rehabilitation. As described above, MAP began sending UK consultant orthopaedic and plastic surgeons to Gaza to treat the high number of patients in need of complex reconstructive limb surgery and provide support and training to local surgeons. MAP also began supplying and restocking hospitals with medicines and equipment as well as hygiene kits, which were distributed to displaced families, as all supplies were used up during the conflict. In addition, MAP began supplying Al Shifa hospital, which was completely destroyed last summer, with medical equipment and medical consumables to support continuing treatment and care for patients during its relocation to another hospital.

MAP now intends to continue strengthening the capacities of healthcare professionals in Gaza through the provision of training, support, medical electives, supply of specialist equipment and support for drafting and implementing national guidelines and standards. Our efforts will focus on emergency trauma care and physiotherapy as well as support to subspecialties in plastics and minimally invasive surgery.

Campaigns and Media

In addition to delivering much needed assistance and working with local partners to help build on Palestinian communities’ resilience, MAP is an organisation that is committed to speaking out about the conditions they continue to face. Bearing witness to the root causes of the conflict is central to MAP’s mission of working for the health and dignity of Palestinians. During the year our campaigns and media programme included:
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

- Working with the ‘Council of Arab-British Understanding’ (CAABU) to take delegations of prominent Parliamentarians and individuals to visit our projects in the West Bank;
- Working with ‘Al-Mezan’ and ‘Lawyers for Palestinian Human Rights’ to submit evidence to the UN Commission of Inquiry into the July Gaza conflict in respect of attacks on health infrastructure and personnel;
- Supporting the 6th Lancet-Palestinian Health Alliance two-day conference in Beirut, addressing the variety of health challenges faced by Palestinians;
- Working with the New Statesman to run a series of events at the Political Party Conferences on Palestinian Health;
- Organising events at the ‘European Council of Foreign Relations’ (ECFR) and Chatham House on the health situation in Gaza;
- Working more closely with the ‘Association of International Development Agencies’ (AIDA) on coalition advocacy efforts to defend the Palestinian right to health;
- Being part of the ‘With Syria’ coalition that pushed for humanitarian access and an end to the conflict in Syria;
- Attending high level meetings with British Ministers and Civil Servants as part of the ‘Palestine Platform’ Coalition;
- Running a campaign highlighting the issue of access to Gaza which included a viral social media push on zero-stock medicines and an early day motion signed by over 100 MPs calling on Parliamentary access;
- Securing high profile media coverage for MAP’s surgical missions to Gaza on the BBC, the Guardian and the Daily Mirror; and
- Publishing frequent opinion pieces by MAP CEO, Tony Laurance, on Al-Jazeera and Al-Arabiya.

Future Plans

The priorities for 2015-16 are set out in our operational plan. We are fully committed to implementing our current plans in all the geographical areas of the occupied Palestinian territory and Lebanon. MAP is able to make a significant contribution given our staff on the ground and our long-term relationships with local partners. The tamック across the region has further increased the vulnerability of Palestinians in neighbouring countries. The ongoing conflict in Syria and Iraq is a particular cause for concern; MAP has already expanded its programmes to assist Palestinian refugees displaced from Syria.

MAP’s programme activity will continue to concentrate on the following themes:

- Primary Health Care;
- Disability;
- Emergency Preparedness and Response;
- Mental Health and Psychosocial Support; and,
- Maternal and Child Health.

Each of these themes is supported by a range of partners and projects. MAP aims to promote synergy and learning between these partners where possible. Whilst the projects supported under these themes may differ in size, location and design, they are underpinned by core principles and approaches which demonstrate our commitment to sustainable development and provide greater confidence for our local strategic partners.

Primary Health Care

This year, MAP will be facilitating and promoting the family medicine approach, as used already by UNRWA, into the Ministry of Health (MoH) in Palestine. There is a lack of appropriately trained family practitioners to address the health needs of Palestinians. MAP will provide support to the post-graduate programme in Family Medicine at An Najah University in Nablus to enable them to provide sustainable programmes of postgraduate training. MAP will also work with the MoH and other partners to support the continuing professional development for residents and graduates working in MoH primary care clinics.

Disability

We will continue to work with the SCDP Physiotherapy Centre in Al Bass refugee camp in Lebanon including giving guidance to families, respite services and bridging the gaps in access to advanced care for people with complex disabilities.
Medical Aid for Palestinians

Trustees’ report for the year ended 31 March 2015 (continued)

Emergency Preparedness and Response

MAP is currently funding the construction of a new dedicated burns unit at Alia Hospital in Hebron. The unit, the only one of its kind in the south of the West Bank, will serve the populations of Hebron and Bethlehem governorates. Previously, any patients who had suffered from severe burns had to be transferred to Rafidiya Hospital in Nablus, a journey that can take several hours and is unsafe for those in a critical condition. The new unit is expected to be completed in September 2015.

We will continue to work to bridge the most significant gaps in health care service provision to Palestinian refugees from Syria and continue to provide financial support to those affected by life-threatening conditions requiring advanced care in Lebanese hospitals.

In Gaza we will ensure that we continue to respond quickly to humanitarian crises and conflict situations. This will involve monitoring the inventory of all emergency medical items to ensure appropriate storage and preparedness, disbursement and replacement of items as appropriate as well as purchasing essential drugs, equipment and medical consumables for hospitals, blood banks and the central drugs store.

Mental Health and Psychosocial Support

MAP will continue its project with UNICEF to offer a range of psychosocial support activities to children and youth and their caregivers in Palestinian refugee camps in Lebanon. These include basic recreational activities in safe spaces, structured universal resilience and life-skills building activities, free expression and dramatization activities, community events and summer camps. We will provide specialist support to children and youth with acutely distressful symptoms and/or severely impaired functioning. This will involve considerable partnership work with our local partners NISCVT, Najdeh and referral agencies.

In Jerusalem, we will expand our support to children and families so that individuals and communities can enhance their capacity to prepare for and respond to emotional, psychological and behavioural difficulties arising out of the ongoing conflict and occupation.

Maternal and Child Health

In Lebanon, our project will enter its seventh year. We will continue to address key vulnerability indicators in pregnant women and new-born babies, including anaemia, poor birth spacing, inadequate nutrition, poor health and uneven quality of care. We have already extended our outreach programme to include refugees displaced because of the ongoing conflict in Syria, particularly displaced Palestinian refugees from Syria who are not eligible for support from UNHCR.

In Gaza, we will continue our support building the capacities of neonatal units through a comprehensive programme which will train medical personnel, supply equipment and develop comprehensive systems and practices for treating the most urgent and serious cases. The project aims to help lower morbidity and mortality rates of high-risk new-borns.

Medical Education and Training

Many of our programmes aim to build local capacity in line with our aim to promote sustainable development. Some programmes involve the training and education of health professionals who generally have very limited opportunity for professional development in Palestine. We are currently expanding our work in this area by supporting and facilitating linkages between health professionals in the UK and Palestine. UK surgeons have been training and mentoring local specialists in orthopaedic and plastic through our limb reconstruction project in Gaza.
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

We will continue this work in 2015-16 and also carry out an assessment of the plastics specialty with a view to providing further support. We are drawing on the expertise of UK academics in primary care and GPs to support our Family Medicine project which involves a major training initiative across the West Bank. We are planning assessments with a view to providing professional support in a number of other areas including neurosurgery, physiotherapy, emergency medicine and minimally invasive surgery. All the UK doctors and other professionals involved in these programmes are volunteers carrying out this work in support of their Palestinian colleagues in their own time.

Advocacy and Communications

We are planning to review our website and digital strategy to ensure that we have a modern multiplatform offer. Along with our partner CAABU we will jointly organise at least four visits to occupied Palestine for parliamentarians and/or other high profile figures. This will include organising the travel arrangements and itineraries, accompanying the delegations and arranging follow-up activities.

We also plan to publish Briefing Papers on: Britain and Palestine – A Parliamentary Focus: 2010-2015 and In the Firing Line – Attacks on Health Personnel and Infrastructure during the 2014 Gaza conflict. We aim to produce regular media products (press releases, opinion articles, features) linked to our campaign objectives. MAP will play a key role in the campaigning coalitions of AIDA, Palestine Platform, Crisis Action and potentially BOND in the year ahead.

Financial Review

MAP receives funding from a broad range of sources, but the majority of our income is from individual donors, legacies, fundraising events, and grants from international institutions and governmental departments.

Total income for the year ended 31 March 2015 was £8.3m (2013: £3.1m), which was considerably above the budget of £3m set by the trustees before the beginning of the financial year. Our increased income came from three main sources. The most significant of these was from fundraising appeals we made at the time of the Israeli military offensive on Gaza in July 2014, and also in the aftermath, as the scale of the impact on the Gazan population became apparent. The generosity of our supporters allowed us to quickly purchase and distribute essential medical supplies to hospitals in Gaza.

The second component of our increased income came from institutional donors who funded projects that provided continuing support and rehabilitation to those affected by the conflict. This included a grant of £700k from the Department for International Development (DFID) to send teams of surgeons and specialist medical equipment to Gaza to undertake limb reconstruction work between August 2014 and April 2015. Other medical support work was funded by generous grants from several charities. Further details of these donors can be found in note 3 to the accounts. Thirdly, our income for the year also benefited from a significant legacy from the late Joan Irene Beazleigh whose support for the Palestinian people is detailed in the In Memoriam section at the end of this report.

Due to the generosity of our donors, the trustees were able to approve significant increases in our programme expenditures during the year. In West Bank and Lebanon our programmes were implemented as planned. In Gaza, our increased income contributed to additional expenditure of £1.6m, compared to the previous year. By the financial year end we had spent £4.2m on our programmes with around half of this amount being spent in Gaza.

We were able to achieve A280 this increased income with a relatively modest additional investment in our fundraising operations. During the year the trustees approved additional fundraising expenditures of £80k to fund a range of supporter appeals and initiatives. We were also able to keep a good control of our support costs; core support costs have remained at a similar level to the previous year, however we incurred an additional £160k to strengthen our support team on the ground in Gaza to manage the logistical arrangements for the medical missions and procure medical supplies and equipment. We also invested an additional £30k in our IT infrastructure replacing our file servers, e-mail system, several workstations and installing additional IT security software to ensure all our systems kept working during a busy period.
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

The net financial position for the year shows a surplus of income over expenditure of £3.2m (2014: £72k) and this has improved our reserves position, with total reserves now standing at £4.8m (2014: £1.6m).

We have been overwhelmed and humbled by the level of support we have received in the last twelve months. Our stronger financial position provides considerable scope to develop our programmes in future years. The trustees are aware of the increasing responsibility to use the funds provided by our donors wisely and effectively through careful planning and management. The trustees also recognise the need to expend our surplus reserves of £3.5m on a timely basis and have agreed a target to do so over a two-year period. While some of the money will be used to procure essential supplies, most of it will be used to fund on-going emergency and development programmes since this is where it is felt that MAP can offer the greatest expertise and added value. In meeting this objective we are conscious of the need to invest in projects that achieve significant impact and benefit for those whom we seek to help.

For 2015-16 we have set an income budget of £4.7m for the coming year comprising £2.9m from fundraising initiatives and £1.8m from institutional donors.

Utilising £1.7m of our surplus reserves, the trustees have budgeted to spend £5.1m on medical project and support costs. £2.5m has already been allocated to projects that are continuing from last year and a further £2.6m is earmarked for new project development. We anticipate that a substantial proportion of this will be spent on medical supplies and equipment procurements for Gaza.

In the coming year we plan to invest an additional £250k on fundraising development. We are conscious that our programmes are funded to a large extent from income from supporter appeal mailings. We would like to increase the amount of income we receive from regular monthly donations and from major donors in order to support the longer-term commitments we wish to develop with our partners. The trustees will review progress on these new fundraising programmes during the coming year.

Overall the trustees have set a budget deficit of £1.7m for the year.

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 or in liquid funds with investment institutions.

Treasury activities have the objective of providing adequate liquidity for MAP's needs and of minimizing 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.

Reserves Policy

MAP has set its reserves policy based on a risk assessment of:

- the probability and impact of our charitable programme being negatively affected by a decline in budgeted income;
- the risk and impact of unforeseen expenditure; or,
- an inability to reduce expenditure in the short term.

In setting appropriate level of reserves the trustees have also considered the charity's running costs. MAP's policy has been to hold adequate unrestricted reserves to cover six months' running costs for staff and overheads, and three months' fundraising costs. This amount, at present expenditure levels, is £1.1m.
Medical Aid for Palestinians

Trustees’ report for the year ended 31 March 2015 (continued)

During the next twelve months the trustees intend to review the current policy which has been based on both a risk assessment and a proportion of running costs. The first stage will be to review the risks that MAP faces and, in conjunction with advice from our auditors, how these can be managed by the respective members of the senior management team within MAP. As at 31 March 2015, MAP holds total unrestricted reserves of £4.6m. In the interim period the trustees consider the current target level of reserves of £1.1m as being adequate and have planned to expend the surplus reserves of £3.5m over a two-year period.

Planning

MAP works to a three-year strategic plan, which is developed by the senior management team in consultation with the trustees, staff and key stakeholders, including our partner organisations. The strategic plan identifies the key areas in which MAP will target its development assistance over the period of the plan and provides a framework in which the charity operates. An operational plan and budget is developed annually and approved by trustees. This provides detail on grant-making activities for the financial year in delivering the overall strategy.

Trustees, Governance and Management

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.

The Memorandum and Articles of Association allow for up to 18 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 at the end of two years.

New trustees are nominated by existing members of the Board of Trustees and voted onto the Board at the Annual 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.

Our trustees are unpaid and details of trustee expenses and any related party transactions are disclosed in note 5 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 now 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 the committee are called upon between committee meetings to provide specific technical advice in relation to MAP’s work.

MAP’s Chief Executive 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 47 full time equivalent staff members and eight regular volunteers/interns. The Board would like to take this opportunity to thank all the volunteers and interns 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 overseas offices in 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.

MAP raises voluntary income from individuals and also receives funds from grant-giving charitable trusts and foundations, community groups, companies and institutional fundees.
Medical Aid for Palestinians

Trustees' report for the year ended 31 March 2015 (continued)

Risk Management

The major risks facing MAP are reviewed annually and a risk analysis is produced which identifies the significant risks, an assessment of impact, and both current and future action to mitigate these risks. The management of these risks is assigned to members of MAP’s senior management team. Following a review of the risk register during the financial year the trustees identified MAP’s three major risks as follows:

- Injury or loss of life or staff caused by outbreak of war/escalation of violence;
- The closure of an overseas office;
- The control environment, including procedures in place to mitigate the risk of fraud and to safeguard the assets of the charity;

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 framework is central to ensuring adequate risk assurance:

- Regularly updated security guidelines for our areas of operation;
- Monthly financial reviews and quarterly re-forecasting, and a clear system of phased expenditure to enable responsible budget management;
- Developing a programme of internal audit reviews both internally, and in respect of partner organisations;
- Maintaining reserves in line with the charity’s reserves policy; and,
- A clear structure of delegated authority and control.

In assessing risk, the trustees recognise that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved.

Statement of trustees’ responsibilities

The trustees (who are also directors of MAP for the purposes of company law) are responsible for preparing the trustees’ 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Trustees' report for the year ended 31 March 2015 (continued)

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.

Leila Al-Qattan (1934-2015)

Medical Aid for Palestinians was deeply saddened to hear of the passing of our Patron and one of our most loyal supporters, Mrs Leila Al-Qattan on 27th January 2015. Leila and her husband, Abdel Mohsin Hassan Al-Qattan, have provided enormous support for Palestinian causes over many years. They have been long-standing and extremely generous supporters of MAP, and of many of our sister charities. Their support has not only been financial; they have been active in other ways, regularly attending MAP functions, and bringing others into the fold. Born in Iraq to Palestinian parents and raised and educated in Jerusalem, Leila has been an unstoppable philanthropist for the Palestinian cause. She and the Qattan family have helped us with a number of our programmes from improving maternal health for some of the most vulnerable women in Lebanon to providing support for malnourished children in Gaza and health services to isolated Bedouin communities in the West Bank. Leila’s warm personality and unstinting support have been hugely important for us and for our beneficiaries. She will be much missed.

Joan Irene Beazleigh (1932-2013)

Joan’s main goal in life was to help others. Her first priority was to give her wholehearted support to the ongoing struggle to alleviate the plight of the Palestinian people and to assist to the best of her ability Palestinian refugees. Over the years Joan participated in many demonstrations in London regarding the plight of the Palestinian people, including that condemning the siege of Beirut and the Sabra and Shatila Refugee Camp massacre. Already in declining health, Joan’s final act of support occurred in 2001, when at the age of almost 70, she undertook her last journey to occupied Palestine with a group of British women. On this visit Joan laid her life on the line when she stood in front of an Israeli tank to stop it from entering a Palestinian village. After refusing to move Joan was shot at with tear gas and was badly injured and was rushed to hospital by Palestinian medics. Joan was a woman who had the courage to act upon her beliefs and this made her unique. Following the convictions of a lifetime, Joan also chose to provide support to MAP’s work with a significant legacy bequest.

Approved by the Board of Directors and signed on its behalf by:

[Signature]

Siham Bortcosh
Trustee

2 July 2015
Medical Aid for Palestinians

REPORT OF THE AUDITORS TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS (MAP)

We have audited the financial statements of MAP for the year ended 31 March 2015 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' responsibilities set out in the trustees' 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
Medical Aid for Palestinians

REPORT OF THE AUDITORS TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS (MAP)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption in preparing the report of the trustees and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Sayer Vincent LLP

Norha Serrano (Statutory auditor)

Date 14 July 2015

for and on behalf of Sayer Vincent, Statutory Auditors
Sayer Vincent, Justice House, 108-114 Golden Lane, London, EC1Y 0TL
Medical Aid for Palestinians

Statement of financial activities
for the year ended 31 March 2015
Incorporating the income and expenditure account

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds £000s</th>
<th>Restricted Funds £000s</th>
<th>Total £000s</th>
<th>Total £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>2015</td>
<td>2014</td>
</tr>
</tbody>
</table>

Incoming Resources
Incoming resources from generated funds
Voluntary income 2 5,866 416 6,282 2,698
Activities for generating funds 45 38 83 188
Investment and other income 3 - 3 5

5,914 454 6,368 2,891

Incoming resources from charitable activities 3 - 1,930 1,930 213
Other incoming resources - - - 1

Total incoming resources 5,914 2,384 8,298 3,105

Resources Expended
Costs of generating funds
Costs of generating voluntary income 774 - 774 518
Activities for generating funds 68 - 68 31
Charitable activities
Lebanon, West Bank and Gaza 4 1,963 2,209 4,172 2,456
Governance costs 35 - 35 28

Total resources expended 2,840 2,209 5,049 3,033

Net incoming resources 3,074 175 3,249 72

Fund balances brought forward 1 April 2014 1,561 15 1,576 1,504

Fund balances carried forward 31 March 2015 4,635 190 4,825 1,576

There are no recognised gains and losses other than those in the Statement of Financial Activities. Therefore no Statement of Total Recognised Gains and Losses has been prepared. All the above amounts relate to continuing activities. Movements in funds are disclosed in Notes 9-10 to the financial statements. The notes on pages 18 to 24 form part of these accounts.
# Medical Aid for Palestinians

**Balance Sheet**
**As at 31 March 2015**

<table>
<thead>
<tr>
<th>Note</th>
<th>2015 £000s</th>
<th>2014 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>6</td>
<td>150</td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>7</td>
<td>699</td>
</tr>
<tr>
<td>Short term deposits</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>4,229</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td></td>
<td>4,928</td>
</tr>
<tr>
<td>8</td>
<td>(253)</td>
<td>(196)</td>
</tr>
<tr>
<td><strong>Net Current Assets</strong></td>
<td></td>
<td>4,675</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td></td>
<td>4,825</td>
</tr>
</tbody>
</table>

| Funds | | | |
| Restricted Funds | 9 | 190 | 15 |
| Unrestricted Funds - General | 10 | 4,385 | 1,311 |
| Unrestricted Funds - Designated | 10 | 250 | 250 |
| | | 4,825 | 1,576 |

The notes on pages 18 to 24 form part of these accounts.

The accounts are now approved by the Board and authorised for issue on:

**2 July 2015**

*Name*

*Title*

*Name*

*Title*

**Company Registration number:** 3038352
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(1) ACCOUNTING POLICIES

Charitable and Company Status
Medical Aid for Palestinians is a registered charity. It is also incorporated under the Companies Act 2006 as a limited company. The company does not have a share capital and is limited by the guarantee of the members to a maximum of £10 each. The total number of such guarantees at 31 March 2015 was 12 (2014: 12).

Accounting Convention
The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006.

Depreciation
Depreciation is provided on all tangible fixed assets at rates calculated to write off their cost or valuation over their expected useful lives as follows:

- Freehold buildings 2% straight line
- Furniture & fixtures 20% straight line
- Office equipment 33% straight line
- Motor vehicles 33% straight line

Individual assets costing £1000 or more are capitalised at cost.

Assets which are purchased by MAP in respect of our programme activities and which are then transferred to partner organisations are not capitalised.

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 Statement of Financial Activities (SoFA).

Pension Costs
The charity makes payments to personal pension plans of certain employees. The costs are charged to the Statement of Financial Activities for the period to which they relate.

Incoming Resources
All incoming resources are recognised in the year in which they are receivable. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met. Legacies are included when the charity is legally entitled to the income, entitlement being the earlier of the charity being notified or the legacy being received. Gifts in kind are included at estimated valuation.

Resources Expended
Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a direct cost basis. During the year the process of allocation of support costs was reviewed to ensure greater consistency and transparency. Where relevant, prior year comparative numbers have been restated.

Operating Leases
Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the minimum lease term.
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(1) ACCOUNTING POLICIES (Continued)

Fund accounting

- General Funds

These are unrestricted funds comprising accumulated surpluses and deficits on general funds used to meet the charity’s working capital requirements and available for use at the discretion of the Trustees in furtherance of the charitable objectives.

- Designated Funds

These funds are amounts which have been put aside or released at the discretion of the Trustees. MAP currently has a designated Emergency Relief fund that can be released when an emergency situation occurs.

- Restricted funds

Restricted funds are subject to specific conditions imposed by the donors. Further details of these funds are shown in note 9.

(2) Voluntary income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2015</th>
<th>Total 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000s</td>
<td>£000s</td>
<td>£000s</td>
<td>£000s</td>
</tr>
<tr>
<td>Voluntary donations</td>
<td>4,296</td>
<td>249</td>
<td>4,545</td>
<td>1,528</td>
</tr>
<tr>
<td>Gift Aid</td>
<td>680</td>
<td>-</td>
<td>680</td>
<td>223</td>
</tr>
<tr>
<td>Trusts &amp; foundations</td>
<td>245</td>
<td>167</td>
<td>412</td>
<td>205</td>
</tr>
<tr>
<td>Legacies</td>
<td>645</td>
<td>-</td>
<td>645</td>
<td>742</td>
</tr>
<tr>
<td></td>
<td>5,866</td>
<td>416</td>
<td>6,282</td>
<td>2,698</td>
</tr>
</tbody>
</table>

(3) Incoming resources from charitable activities

<table>
<thead>
<tr>
<th>Institutional donors</th>
<th>Restricted Total 2015</th>
<th>Restricted Total 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000s</td>
<td>£000s</td>
</tr>
<tr>
<td>AusAID</td>
<td>Monitoring human rights violations in Bedouin communities</td>
<td>39</td>
</tr>
<tr>
<td>DFID Phase 1</td>
<td>Emergency response: Gaza conflict</td>
<td>25</td>
</tr>
<tr>
<td>DFID Phase 2</td>
<td>Emergency response: Gaza conflict</td>
<td>700</td>
</tr>
<tr>
<td>Islamic Relief</td>
<td>Emergency response: Gaza conflict</td>
<td>200</td>
</tr>
<tr>
<td>Muslim Aid</td>
<td>Emergency response: Gaza conflict</td>
<td>51</td>
</tr>
<tr>
<td>UN Emergency Response</td>
<td>Emergency response: Gaza conflict</td>
<td>118</td>
</tr>
<tr>
<td>UNICEF</td>
<td>Psychosocial support activities in Palestinian camps</td>
<td>809</td>
</tr>
<tr>
<td>UN OCHA</td>
<td>Tertiary healthcare patient relief fund</td>
<td>27</td>
</tr>
<tr>
<td>DFID</td>
<td>Disability rights: West Bank and Gaza</td>
<td>-</td>
</tr>
<tr>
<td>OPEC - OFID</td>
<td>Neonatal: West Bank and Gaza</td>
<td>134</td>
</tr>
<tr>
<td>British Embassy Lebanon</td>
<td>Psychosocial support: Lebanon</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>1,930</td>
<td>213</td>
</tr>
</tbody>
</table>

The Trustees would like to express their gratitude to these funders for their generous grants.
### Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(4) Charitable Activities

<table>
<thead>
<tr>
<th>Thematic area (also see note 9)</th>
<th>Gaza £000s</th>
<th>Lebanon £000s</th>
<th>West Bank £000s</th>
<th>Across all areas £000s</th>
<th>Total £000s</th>
<th>Total £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Health Care</td>
<td>16</td>
<td>201</td>
<td>298</td>
<td>-</td>
<td>515</td>
<td>701</td>
</tr>
<tr>
<td>Disability</td>
<td>51</td>
<td>43</td>
<td>54</td>
<td>-</td>
<td>148</td>
<td>377</td>
</tr>
<tr>
<td>Emergency Preparedness and Response</td>
<td>1,782</td>
<td>-</td>
<td>37</td>
<td>-</td>
<td>1,819</td>
<td>348</td>
</tr>
<tr>
<td>Mental Health and Psychosocial Support</td>
<td>-</td>
<td>873</td>
<td>24</td>
<td>-</td>
<td>897</td>
<td>141</td>
</tr>
<tr>
<td>Maternal and Child Health</td>
<td>201</td>
<td>331</td>
<td>-</td>
<td>-</td>
<td>532</td>
<td>620</td>
</tr>
<tr>
<td>Other</td>
<td>3</td>
<td>10</td>
<td>62</td>
<td>-</td>
<td>75</td>
<td>44</td>
</tr>
<tr>
<td>Advocacy</td>
<td>-</td>
<td>48</td>
<td>138</td>
<td>-</td>
<td>186</td>
<td>225</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,053</strong></td>
<td><strong>1,458</strong></td>
<td><strong>523</strong></td>
<td><strong>138</strong></td>
<td><strong>4,172</strong></td>
<td><strong>2,456</strong></td>
</tr>
</tbody>
</table>

**Description of Thematic areas**

**Primary Health Care**
To strengthen the human resource and development of community health workers as a key resource for primary health care services at community level.

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

**Emergency Preparedness and Response**
To ensure that MAP is in a position to 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 capacity and exchange learning between MAP partners to support community based organisations in finding appropriate ways to respond to psychosocial needs within the occupied Palestinian territory.

**Maternal and Child Health**
To support programmes aimed at improving health outcomes for women and children. In Lebanon and the occupied Palestinian Territory, conflict, poverty, socio-economic vulnerability and gender bias are all factors hindering the pace of health development. MAP is working consistently to strengthen health systems to meet these challenges.

**Other/Advocacy**
This category also includes projects which are cross thematic.

(5) Analysis of Resources Expended

<table>
<thead>
<tr>
<th>Total 2015 £000s</th>
<th>Total 2014 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Support Costs</strong></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>851</td>
</tr>
<tr>
<td>Staff recruitment, training and welfare</td>
<td>31</td>
</tr>
<tr>
<td>Vehicle and travel costs</td>
<td>56</td>
</tr>
<tr>
<td>Premises and utility costs</td>
<td>61</td>
</tr>
<tr>
<td>Communication costs</td>
<td>31</td>
</tr>
<tr>
<td>Depreciation</td>
<td>20</td>
</tr>
<tr>
<td>Bank and finance charges</td>
<td>19</td>
</tr>
<tr>
<td>Foreign exchange (gains)/losses</td>
<td>(98)</td>
</tr>
<tr>
<td>Non capitalised IT costs</td>
<td>49</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,020</strong></td>
</tr>
</tbody>
</table>

The majority of the support costs incurred in Ramallah, Gaza, Beirut and London relate to the staff who work with our partners to develop and monitor our projects. We also incur costs maintaining office facilities, providing financial control and IT support. These costs are allocated to the projects in proportion to the expenditures incurred on those projects.
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(5) Analysis of Resources Expended (cont.)

<table>
<thead>
<tr>
<th>Staff costs</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000s</td>
<td>£000s</td>
</tr>
<tr>
<td>Gross salaries</td>
<td>951</td>
<td>826</td>
</tr>
<tr>
<td>Employer's national insurance contributions</td>
<td>90</td>
<td>85</td>
</tr>
<tr>
<td>Employer's pension and end of service benefit costs (see note below)</td>
<td>77</td>
<td>29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,118</strong></td>
<td><strong>940</strong></td>
</tr>
</tbody>
</table>

All staff costs including those charged to projects are shown above. In previous years staff costs charged directly to individual projects were excluded in the above table.

The number and cost of full-time equivalent staff engaged on the organisation’s various activities was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2015 Full-time equivalents</th>
<th>2015 Cost £000s</th>
<th>2014 Full-time equivalents</th>
<th>2014 Cost £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project and support staff</td>
<td>36</td>
<td>703</td>
<td>31</td>
<td>536</td>
</tr>
<tr>
<td>Marketing and fundraising</td>
<td>6</td>
<td>229</td>
<td>5</td>
<td>199</td>
</tr>
<tr>
<td>Management and administration</td>
<td>3</td>
<td>112</td>
<td>3</td>
<td>109</td>
</tr>
<tr>
<td>Information and public awareness</td>
<td>2</td>
<td>74</td>
<td>2</td>
<td>96</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>47</strong></td>
<td><strong>1,118</strong></td>
<td><strong>41</strong></td>
<td><strong>940</strong></td>
</tr>
</tbody>
</table>

No employees received emoluments of more than £60,000 during the year (2014: nil).

Medical Aid for Palestinians operates a defined contribution pension scheme in the UK. In our overseas offices provision is made for end of service benefits based one month’s pay for each year of service. During the year the movement on this provision was as follows:

<table>
<thead>
<tr>
<th></th>
<th>£000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance at 1 April 2014</td>
<td>63</td>
</tr>
<tr>
<td>Net charge for the year</td>
<td>51</td>
</tr>
<tr>
<td>Closing Balance at 31 March 2015</td>
<td>114</td>
</tr>
</tbody>
</table>

Other costs

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000s</td>
<td>£000s</td>
</tr>
<tr>
<td>Depreciation</td>
<td>20</td>
<td>16</td>
</tr>
<tr>
<td>Operating lease rentals</td>
<td>35</td>
<td>23</td>
</tr>
<tr>
<td>Auditors' fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- UK Statutory audit</td>
<td>13</td>
<td>11</td>
</tr>
<tr>
<td>Realised and/or unrealised foreign exchange (gains)/losses</td>
<td>(98)</td>
<td>4</td>
</tr>
<tr>
<td>Trustees' travel and other expenses</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Travel expenses were incurred by three trustees during the year (2014: four)

No trustee received any remuneration during the year (2014: nil).
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(6) Fixed Assets

<table>
<thead>
<tr>
<th></th>
<th>Freehold land and buildings £000s</th>
<th>Furniture and fixtures £000s</th>
<th>Office equipment £000s</th>
<th>Motor vehicles £000s</th>
<th>Total £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2014</td>
<td>201</td>
<td>45</td>
<td>195</td>
<td>49</td>
<td>490</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td>(7)</td>
<td>(93)</td>
<td>(37)</td>
<td>(137)</td>
</tr>
<tr>
<td><strong>At 31 March 2015</strong></td>
<td>201</td>
<td>38</td>
<td>121</td>
<td>12</td>
<td>372</td>
</tr>
</tbody>
</table>

Accumulated depreciation

<table>
<thead>
<tr>
<th></th>
<th>Freehold land and buildings £000s</th>
<th>Furniture and fixtures £000s</th>
<th>Office equipment £000s</th>
<th>Motor vehicles £000s</th>
<th>Total £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 April 2014</td>
<td>71</td>
<td>43</td>
<td>187</td>
<td>38</td>
<td>339</td>
</tr>
<tr>
<td>Charge for the period</td>
<td>3</td>
<td>1</td>
<td>10</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td>(7)</td>
<td>(93)</td>
<td>(37)</td>
<td>(137)</td>
</tr>
<tr>
<td><strong>At 31 March 2015</strong></td>
<td>74</td>
<td>37</td>
<td>104</td>
<td>7</td>
<td>222</td>
</tr>
</tbody>
</table>

Net book values

<table>
<thead>
<tr>
<th></th>
<th>Freehold land and buildings £000s</th>
<th>Furniture and fixtures £000s</th>
<th>Office equipment £000s</th>
<th>Motor vehicles £000s</th>
<th>Total £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 31 March 2015</td>
<td>127</td>
<td>1</td>
<td>17</td>
<td>5</td>
<td>150</td>
</tr>
<tr>
<td>At 31 March 2014</td>
<td>130</td>
<td>2</td>
<td>8</td>
<td>11</td>
<td>151</td>
</tr>
</tbody>
</table>

Freehold land and buildings are shown at cost of acquisition on 25 March 1992.
The value of the land included above at cost is £30k and is not depreciated.
During the year a thorough review of the register was undertaken and fully depreciated assets that were considered to be no longer in use were removed.
During the year the capitalisation level for fixed assets was raised from £500 to £1,000.

(7) Debtors

<table>
<thead>
<tr>
<th></th>
<th>2015 £000s</th>
<th>2014 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax recoverable on gift aid</td>
<td>77</td>
<td>55</td>
</tr>
<tr>
<td>Accrued legacy income</td>
<td>574</td>
<td>587</td>
</tr>
<tr>
<td>Prepayments and other debtors</td>
<td>48</td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>699</td>
<td>677</td>
</tr>
</tbody>
</table>

(8) Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2015 £000s</th>
<th>2014 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>37</td>
<td>23</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>18</td>
<td>17</td>
</tr>
<tr>
<td>Other creditors</td>
<td>2</td>
<td>11</td>
</tr>
<tr>
<td>Deferred income</td>
<td>15</td>
<td>27</td>
</tr>
<tr>
<td>Accruals</td>
<td>37</td>
<td>27</td>
</tr>
<tr>
<td>End of service provisions for overseas staff (also see note 5)</td>
<td>114</td>
<td>63</td>
</tr>
<tr>
<td>Other provisions</td>
<td>30</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>253</td>
<td>196</td>
</tr>
</tbody>
</table>

Provisions are made for overseas 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.
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(9) Restricted Funds

<table>
<thead>
<tr>
<th></th>
<th>Balance 31 March 2014 £000s</th>
<th>Income 2015 £000s</th>
<th>Expenditure 2015 £000s</th>
<th>Balance 31 March 2015 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Health Care</td>
<td>-</td>
<td>61</td>
<td>(61)</td>
<td>-</td>
</tr>
<tr>
<td>Emergency Preparedness and Response</td>
<td>14</td>
<td>1,397</td>
<td>(1,320)</td>
<td>91</td>
</tr>
<tr>
<td>Mental Health and Psychosocial Support</td>
<td>1</td>
<td>783</td>
<td>(685)</td>
<td>99</td>
</tr>
<tr>
<td>Maternal and Child Health</td>
<td>-</td>
<td>116</td>
<td>(116)</td>
<td>-</td>
</tr>
<tr>
<td>Advocacy</td>
<td>-</td>
<td>27</td>
<td>(27)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15</strong></td>
<td><strong>2,384</strong></td>
<td><strong>(2,209)</strong></td>
<td><strong>190</strong></td>
</tr>
</tbody>
</table>

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed above (also see note 4). During the year this amounted to almost £2.4m. (2014: £0.3m) Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors including Zakat gifts.

Some of the projects funded by restricted income will continue beyond a financial year end. At 31 March 2015 this included two major projects; one on emergency response work funded by DFID in Gaza, and another on mental health and psychosocial support funded by UNICEF in the Lebanon. The trustees anticipate that these unspent funds will be fully utilised early in the new financial year.

(10) Unrestricted Funds

<table>
<thead>
<tr>
<th></th>
<th>Total Designated Funds £000s</th>
<th>Total General Funds £000s</th>
<th>Total Unrestricted Funds £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>At 1 April 2014</strong></td>
<td>250</td>
<td>1,311</td>
<td>1,561</td>
</tr>
<tr>
<td>Utilised during the year</td>
<td>(250)</td>
<td>3,324</td>
<td>3,074</td>
</tr>
<tr>
<td>Movement between reserves</td>
<td>250</td>
<td>(250)</td>
<td>-</td>
</tr>
<tr>
<td><strong>At 31 March 2015</strong></td>
<td>250</td>
<td>4,385</td>
<td>4,635</td>
</tr>
</tbody>
</table>

The designated fund is held to help MAP to respond quickly in times of emergency. The fund was fully utilised in the weeks following the outbreak of the conflict in Gaza which began in July 2014. The trustees’ policy is to replenish funds to the extent that they are utilised.

(11) Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £000s</th>
<th>Designated Funds £000s</th>
<th>Restricted Funds £000s</th>
<th>Total Funds £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fund balances at 31 March 2015</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>150</td>
<td>-</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Current Assets</td>
<td>4,488</td>
<td>250</td>
<td>190</td>
<td>4,928</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(253)</td>
<td>-</td>
<td>-</td>
<td>(253)</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>4,385</strong></td>
<td><strong>250</strong></td>
<td><strong>190</strong></td>
<td><strong>4,825</strong></td>
</tr>
</tbody>
</table>
Medical Aid for Palestinians

Notes to the accounts for the year ended 31 March 2015

(12) Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

<table>
<thead>
<tr>
<th></th>
<th>Property 2015 £000s</th>
<th>Property 2014 £000s</th>
<th>Equipment 2015 £000s</th>
<th>Equipment 2014 £000s</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 2 Years</td>
<td>3</td>
<td>3</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2 - 5 Years</td>
<td>15</td>
<td>13</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18</strong></td>
<td><strong>16</strong></td>
<td><strong>1</strong></td>
<td><strong>1</strong></td>
</tr>
</tbody>
</table>

(13) Taxation

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