

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 2021

Medical Aid for Palestinians

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For the year ended 31 December 2021

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Medical Aid for Palestinians

Reference and administrative information

For the year ended 31 December 2021

CONSTITUTION AND GENERAL INFORMATION

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

HONORARY POSITIONS

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

DIRECTORS/TRUSTEES

Ms Sarah Eldon - Chair (from 08/12/2021)	Mr Ghassan Abu Sittah
Ms Siham Bortcosh - Treasurer	Mr Ramzi Nasir MD, MPH (from 25/03/2021)
Mr Steven James - Chair (to 07/12/2021)	Mr Richard Makepeace (from 01/07/2021)
Dr Jean Bowyer Brown	Ms Mary O'Shea (from 08/12/2021)
Professor Graham Watt	Dr Stephen Davies (to 25/03/2021)
Ms Shireen Jayyusi	Sir Vincent Fean (to 01/07/2021)
Ms Katherine Al Ju'beh	

KEY MANAGEMENT PERSONNEL

Tina Bajec	CEO (from 03/07/2021)
Aimee Shalan	CEO (to 02/07/2021)
Andy Ferguson	UK Director of Programmes
Fikr Shalltoot	Director of Programmes Gaza
Dr. Ali Dakwar	Director of Programmes Lebanon
Aisha Mansour	Director of Programmes West Bank
Iain McSeveny	Director of Finance
vacant	Director of Fundraising

SOLICITORS

Bates Wells
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London
EC4R 1BE

AUDITOR

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Chartered accountants and statutory auditor
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BANKERS

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Europe Arab Bank PLC

35 Park Lane
London W1K 1RB

Bank Audi SAL

Ashrafieh Sodeco Branch
Beirut, Lebanon

Barclays Bank

Leicester LE87 2BB

Bank of Palestine

Ramallah, Palestine

Arab Bank

Ramallah, Palestine

REGISTERED OFFICE

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

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Trustees' annual report

For the year ended 31 December 2021

The Trustees present their report and the audited financial statements for the year ended 31 December 2021.

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

Strategic report

Purposes and Aims

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

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

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

Our programmes address:

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

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

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

Review of Activities

The charity's main activities and who it helps are described below. All its charitable activities are undertaken to further MAP's charitable purposes for the public benefit. In 2021, our programmes in Lebanon and the occupied Palestinian territory (oPt) included projects in:

- Emergencies & Complex Hospital Care;
- Disability;
- Mental Health and Psychosocial Support;
- Women's and Children's Health; and
- Advocacy.

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This report provides an overview of our charitable projects. If you would like further information on our work in 2021, please also see our Spring 2022 Witness magazine found on our website at: www.map.org.uk/publications/witness-magazine

During 2021, MAP continued delivering programmes in line with our 2020-2022 strategy. The strategy outlines how we work towards improving the health of Palestinians, strengthening the technical and professional capacities of our partners, and raising awareness of violations to the right to health of Palestinians. The organisational objectives and programmatic priorities/objectives within the strategy demonstrate a greater integration and cohesion between MAP's programme implementation, capacity building support, and advocacy work to achieve our goals.

Emergencies & Complex Hospital Care

For a second consecutive year, all three of MAP's areas of operation were simultaneously affected by humanitarian emergencies in 2021. The continuing impact of the Covid-19 pandemic, as well as the devastating impact of the worsening economic situation in Lebanon, in addition to Israel's 11-day military offensive on Gaza in May meant that we had to constantly revise and escalate our emergency response as events unfolded. At the height of the violence in Gaza, 113,000 Palestinians were forced to seek shelter and protection at UNRWA schools or with host families, and thousands remain internally displaced. In the West Bank, tensions initially centred around Sheikh Jarrah and the Old City areas in East Jerusalem in May soon spread across the West Bank, triggering clashes with Israeli settlers and Israeli police forces.

This all occurred against a backdrop of military occupation, conflict, and displacement, which continue to endanger Palestinian lives and wellbeing in the oPt and Lebanon. Hospitals and primary care facilities are under-resourced, and staff do not have ready access to the training needed to update their knowledge and skills. In a volatile environment, preparation and specialist training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong, well-resourced healthcare systems that can respond efficiently and effectively in emergency situations as well as provide comprehensive, high quality routine services. We work in partnership with local healthcare providers to ensure hospitals and other key health facilities are appropriately stocked and equipped.

Emergency Response

In the West Bank, Al Makassed & St Joseph hospitals in East Jerusalem and the Palestine Red Crescent Society (PRCS) hospitals were provided with the drugs, emergency consumables and equipment needed to effectively treat injured Palestinians in East Jerusalem. An ambulance was procured for PRCS in the West Bank, to access injured Palestinians.

In Gaza, we supplied personal protective equipment (PPE) for frontline health workers, disinfectants and other infection control items and essential drugs for the prevention and treatment of Covid-19 in Gaza's hospitals. MAP supplied a further 100 breathing circuits for Continuous Positive Airway Pressure (CPAP) devices. These devices help Covid-19 patients with serious respiratory problems to breathe more easily and have been shown to help prevent the need for invasive mechanical ventilation. A second ambulance was procured for the PRCS in Gaza.

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As Gaza's hospitals battled with the rising number of Covid-19 patients, stock levels of essential drugs and consumables for treating other illnesses continued to be at critically low levels. This peaked in March 2021, when a shocking 256 items (50%) of medicines on the World Health Organisation's essential drugs list were at less than one month's supply in Gaza's stores. In response, MAP released essential drug items from our pre-positioned stores and then procured over £1 million worth of other essential drugs and disposables to help ease the impact of this secondary emergency.

In Lebanon, MAP procured emergency equipment worth over £427,000 for PRCS hospitals serving the refugee camps, as well as equipment for MAP's team of midwives and nurses carrying out home visits to provide essential maternity/new-born care and health education. We distributed 6,000 nutritious emergency food parcels to address the immediate risk of acute malnutrition among the most vulnerable families in five Palestinian refugee camps.

Lebanon's Winterisation emergency response

Amid the worsening economic crisis and crippling fuel shortage in Lebanon, exacerbated by Covid-19 lockdown measures, MAP provided winter packages to vulnerable families in Burj el Shemali and Rashidieh camps in Tyre, south Lebanon. These camps are among Lebanon's poorest, suffering from high levels of unemployment due to their remoteness. The winter packages arrived in time for the cold weather hitting the region in winter, offering a lifeline to 720 families. To meet the families' essential needs, these packages included a nutritious food parcel and warm winter blankets.

Disability

Persons with disabilities (PWDs) 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. The Covid-19 pandemic has increased the marginalisation of people with disabilities, exacerbating the barriers that PWDs already face. A lack of accessible information about the virus, and less access to the infrastructure and support needed for remote working and study are just some of the challenges faced.

In Lebanon's refugee camps only 1% of Palestinian school-age children with disabilities are enrolled in mainstream public schools and 29% are not enrolled in any educational institution. Among Palestinian refugees with disabilities, unemployment is estimated at 90% (DfID, 2018). MAP's commitment is to promote and uphold the principles defined by the UN Convention on the Rights of PWDs 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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Promoting the health and wellbeing of children with disabilities in the West Bank and East Jerusalem through social circus

MAP's partnership with the Palestine Circus School (PCS) is going from strength to strength. The PCS promote social circus in Palestine as an effective tool in the identity development and self-empowerment of Palestinian children and youth. Through their participation in circus, young people learn values of creativity, teamwork, and freedom of expression. Children with disabilities improve their neuromuscular capability and learn new technical skills. The PCS and local partners held summer camps for children in locations across the West Bank which 193 young people participated in. The PCS also published social circus videos on social media to raise awareness of issues around young people's mental health, inclusion and wellbeing.

Improving local response on advocacy for the rights of PWDs in Gaza

MAP's local partner, the Social Development Forum (SDF), uses social networks and digital advocacy tools to raise awareness and defend the rights of PWDs in Gaza. They train civil society organisations to use these tools effectively. Young activists, both with and without disabilities, are trained on PWD rights and digital advocacy. SDF put these skills to effective use in 2021, continuing the online campaign, #WeFightCoronavirus (in Arabic), to raise awareness of Covid-19 and of measures to help prevent transmission and promote vaccine uptake. A particularly effective advocacy drive took place in 2021 following the May bombardment. It aimed at ensuring the rights of people with disabilities are protected during emergencies, particularly during evacuations. This campaign led by young people, increases their participation in demanding accountability and provides an opportunity to lead a dialogue with key local decision-makers.

Mental Health and Psychosocial Support

The May escalation in Gaza, East Jerusalem, and the West Bank, combined with the effects of Covid-19 have highlighted the continuous need to provide mental health and psychosocial support services (MHPSS). These help individuals and communities to heal psychological wounds and rebuild social structures. For many Palestinians, there has been a complete breakdown of normal family and community support networks, leaving them isolated and vulnerable. In the oPt, 9% of children have severe and moderate psychological disorders while 13% have mild disorders (OCHA, 2019), and the needs for MHPSS services for persons suffering from mild to moderate and severe mental health problems is on the rise.

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. This has never been as urgently needed as it is now with the added impact that Covid-19 has had on people's mental health. A 2021 study of 1,800 adolescents on the impact of the Covid-19 pandemic on mental health found significantly elevated rates of psychological distress compared to levels before the pandemic and lockdown (OCHA HNO 2022). Organisations providing MHPSS in Palestine and Lebanon faced challenges in 2021 due to the increased demand for their services, the difficulties accessing patients in lockdown and the lack of coordination between services, as well as the additional challenges posed by the Lebanon fuel crisis.

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Mental Health and Psychosocial Support Services in Lebanon's refugee camps

This year, despite the worsening economic crisis in Lebanon, MAP and our local partners were largely able to return to implementing face-to-face interactions in our flagship MHPSS project, implemented throughout the Palestinian camps. Our local partners were able to overcome the challenge posed by the fuel crisis by adapting activities to maximise natural light, and continue to run activities in this vital United Nations Children's Fund (UNICEF) supported project. More than 18,000 children and adolescents were reached through group-based structured psychosocial support activities such as Playing for Gender Equality, Kids Power, and Right to Play and one-to-one psychological/emotional support for those young people needing specialist care. Caregivers participated in activities aiming to promote the well-being and protection of children. Men and boys participated in programmes aiming to raise awareness about women's rights and to promote gender equality and gender-based violence (GBV) prevention. Women and girls accessed GBV safe spaces, and received individualised case management with legal, financial and welfare advice.

Enhancing awareness of mental health issues and service users' rights in Gaza

Despite the increasing demand for MHPSS services in Gaza following the devastating impact of May's escalation in hostilities, there remain huge gaps in the provision of services. Only two percent of Gaza's already diminished healthcare budget is dedicated to mental health and psychosocial support. MAP's partner, Friends for Mental Health, raises awareness among the community and service providers across Gaza about the rights of people with mental health issues, addressing stigma, and promoting the importance of MHPSS services. In response to the worsening economic conditions in Gaza, this year MAP expanded income generating support for people with mental health issues, which will continue to be a key focus in 2022.

Women's and Children's Health

Women and children's health remains a major cause for concern for Palestinians in the oPt and Lebanon. Palestinians have unacceptably high rates of maternal and child mortality and morbidity. Women and children are still the most vulnerable in situations of conflict and prolonged occupation, with women disproportionately affected by the mental health situation (UN Women Gender Alert 2021). Increasing access to quality care and promoting health and care-seeking behaviours among communities and households are key to improving maternal, neonatal and child health. MAP espouses an integrated approach, encompassing reproductive health, safe motherhood, and essential child health services, together with psychosocial care, parenting support and recognition and response to cases of child abuse, neglect and sexual/gender-based violence.

Breast Cancer Care

Breast cancer is the most common cancer among Palestinian women, but for those diagnosed with the disease, the five-year survival rate, based on the Gaza Cancer Registry, is only 65%, compared to 85% in the UK and close to 90% in Israel. Challenges posed by movement restrictions for both patients and health professionals, shortages of essential medicines, the Covid-19 crisis, and the pre-existing gaps in the health system, all constitute obstacles to continuous and effective treatment and care for Palestinian women with breast cancer.

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Our Breast Cancer Care project in the West Bank and Gaza continued despite Covid-19 preventing our regular training visits. In the West Bank, MAP completed the renovation and equipping of a new dedicated breast unit in Nablus, complete with a new mammogram. In Gaza, MAP procured a new mammogram machine for a hospital serving the south of Gaza and delivered over £240,000 worth of essential surgical, radiology, and pathology supplies. We were delighted to be able to host the second national cancer conference in Gaza following the success of the first conference in 2018. Cancer specialists from the UK, Jordan, the West Bank and Gaza came together to discuss ways to improve the quality of cancer care for Palestinians.

Management of malnutrition in children under 5 years in south Gaza

Many of Gaza's almost two million residents struggle to afford the nutritious food their families need, with 2021 surveys suggesting 58% of the population are moderately or severely food insecure. Gaza's unemployment rate for the second quarter of 2021 reached 45% and about 80% of households were already receiving some form of social assistance even before May's escalation in hostilities (OCHA HNO 2022).

MAP increased support for Ard El Insan's nutrition centre in the south of Gaza, which diagnoses and treats at-risk children for a variety of conditions and illnesses linked to malnutrition, including wasting, anaemia, and rickets. It provides essential medical care, distributes food packages, provides fresh meals, and supplements, and runs health education sessions about healthy eating and food preparation. It has seen demand for its services increase in 2021, with over 3,000 children under the age of five assessed for malnutrition and related illnesses by the end of September. This year MAP expanded our support to include screening for malnutrition in kindergartens in south Gaza, to be able to treat preventable conditions earlier.

Maternal and child health (MCH) outreach programme in four Lebanese refugee camps (Nahr el Bared, Beddawi, Ein el Helweh, Mieh Mieh)

In 2021, our MCH programme in Palestinian refugee camps in Lebanon was able to expand with the addition of four new midwives, in response to the growing needs considering the worsening economic crisis. As a result, more than 3,100 expectant and new mothers received one-to-one pregnancy healthcare and counselling through regular home-visits by MAP's 17 skilled midwives and nurses. The midwives were trained on malnutrition screening to improve detection of acute malnutrition. The team provide vital care for pregnant women, nursing mothers and new-borns throughout the year, supporting the most vulnerable families and high risk pregnancies.

Advocacy and Campaigns

MAP's vision is a future in which all Palestinians can access an effective, sustainable and locally-led system of healthcare and the full realisation of their rights to health and dignity. MAP's Advocacy and Campaigns programme works to remove barriers to this vision by carrying out research on themes related to Palestinians' right to health and dignity; raising awareness of the issues, through networks and coalitions, with the public and with decision-makers; and motivating them to take appropriate action. In 2021, our activities focused on:

- Emergencies and emerging health needs;
- Contextual drivers of psychosocial and mental health issues;
- Rights and needs of persons with disabilities;
- Gender, family and child rights in health and healthcare; and
- Cross-cutting themes of access, protection, development and refugees.

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Emergencies and emerging health needs

As part of MAP's continued Covid-19 response, at the beginning of the year we produced a position paper outlining legal responsibilities relating to equitable Covid-19 vaccine access in the oPt, promoting this among key advocacy audiences through events, briefings, and social media. In response to the May 2021 military assault on Gaza and protests in the West Bank, MAP expended its outreach to media, securing coverage of health needs during the emergency and MAP's response in ABC, PBS, the BBC, Telegraph, and other outlets. We rapidly scaled up our communications output during the emergency, producing regular content for social media channels to keep new and existing supporters updated and aware of MAP's programmatic response. We delivered a 17,000-strong petition to the UK foreign secretary calling for action to ensure equitable Covid-19 vaccine access for Palestinians. MAP staff and partners spoke out at the UN Human Rights Council through oral and written statements, alerting member states to the humanitarian and healthcare crisis in Gaza, urging accountability for attacks on Palestinian healthcare, and calling for equitable Covid-19 vaccines. MAP also continued to highlight the impact of Lebanon's economic collapse on Palestinian refugees, including through a photo story featuring stories from the Sabra & Shatila camps published in Middle East Eye. We also submitted evidence to the UN special rapporteur on extreme poverty ahead of his visit to Lebanon, detailing the impact of the crisis on Palestinian refugees. We engaged regularly with MPs and government representatives throughout these emergencies through briefings, events, letters, and bilateral meetings.

Mental health and psychosocial support

Over the course of the year, MAP raised awareness of the contextual drivers of the psychosocial and mental health issues through regular communications and social media outputs including interviews detailing the impact of violence on young people growing up in East Jerusalem, and profiles of the work of our partners providing mental health and psychosocial support services in Gaza following the May 2021 military assault. We conducted a series of interviews to highlight the impact of protracted Covid-19 pandemic response on the mental health and wellbeing of Palestinian health workers in East Jerusalem, the West Bank, and Gaza, publishing a report on our findings in July. The report and its recommendations were launched alongside an op-ed in Middle East Eye, a parliamentary launch, a social media campaign, and a poster campaign in the West Bank and Gaza.

The rights and needs of persons with disabilities (PWDs)

As part of our ongoing work to promote the rights of Palestinian persons with disabilities internationally, MAP provided a submission to the UN Special Rapporteur on the rights of persons with disabilities' report on the protection of PWDs in conflict, informed by the insights and case studies provided to us by our partners during the May 2021 assault on Gaza. Colleagues from Gaza spoke at the UN launch event for this report in November, promoting our recommendations to the international community. We also published website stories highlighting the work of MAP partners, the Palestinian Circus School in the West Bank and the Sour Community Disability Programme in Lebanon, and case studies and first-hand accounts detailing the impact of the offensive on people with disabilities in Gaza.

Gender, family and child rights in health and healthcare

Throughout the year, we raised awareness about obstacles to the right to health for Palestinian women and children through the production of a variety of materials and social media content. This included articles detailing the impact of the economic crisis on mothers and babies in Lebanon's refugee camps and the impact of our MCH programme; profiles of the mobile clinic services and the family medicine project in the West Bank; and blog posts and social media cards describing the barriers to breast cancer care in the occupied Palestinian territory.

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Cross-cutting themes: access, protection, development, and refugees

MAP partnered with Al Mezan in 2021 to provide legal support to patients in Gaza to enable them to access permits for treatment outside Gaza, to research the impact of access denials on patients, and to conduct advocacy on these issue internationally. In support of the protection of Palestinian healthcare and civilians, we supported health workers to speak at the UN Human Rights Council and wrote to all members of the UN Security Council to call for accountability for attacks, particularly in the context of the May 2021 assault on Gaza.

Through our digital campaign, more than 4,300 supporters emailed their MP to call for international action to protect civilians and health workers and infrastructure in the oPt. Recognising the need for MAP to have a solid factual and analytical base for engaging in the growing discourse relating to systematic discrimination and fragmentation as pertains to the Palestinian people, we researched and published a position paper examining the implications of these policies and practices for health and healthcare, which we published in November. This was complemented by social media and video content, and a virtual media delegation which enabled international journalists to engage directly with a community in West Bank "Area C" served by the MAP-supported mobile clinic.

We also continued to engage and grow our network in parliament, running two cross-party virtual delegations focused on the West Bank and Gaza with our partner Caabu, as well as events at the Labour and SNP party conferences and regular briefing events and outreach. In response to UK aid cuts to Palestine, we produced a briefing and supported MPs to raise key issues through parliamentary questions, and mobilised over 1,000 supporters to email their MPs to call for the cuts to be reversed.

Plans for the future

Core Humanitarian Standards for Quality and Accountability (CHS)

MAP is committed to ensuring we are accountable to the communities we work with, and to upholding their right to having a responsive, effective, and accessible feedback mechanism. This will be a key focus for 2022, along with supporting local partners to build their capacity in this area.

Monitoring and Evaluation

Further training/capacity building workshops will be conducted in our regional offices in 2022, leading to the revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; Learning) strategy. Monitoring and evaluation training will also be delivered to our local partners, as part of MAP's commitment to capacity building.

Safeguarding

Online safeguarding training was rolled out to all staff, trustees, and medical volunteers this year, with more in-depth, case-based safeguarding training delivered to key field staff. In 2022, a programme of capacity building support for partners to improve their safeguarding practice will be implemented.

Programme research

Following our success in 2021 in publishing a paper in the International Wound Journal on MAP's community research into burns prevalence in the oPt, we will support the development of further academic research, based on our programmes data.

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Key project goals for 2022

Below are the key plans for our projects in 2022:

- 2022 will see the expansion of our work in neonatal care, with a new collaboration to support neonatal units in hospitals serving Lebanon's refugee camps. This will draw on learnings from our extensive experience supporting Gaza's neonatal units. Gaza's neonatal wards are struggling to provide the most intensive treatment that high-risk new-borns need whilst having to contend with frequent power outages due to the ongoing fuel crisis. We will increase support to Gaza's neonatal units as the new-born mortality rates are beginning to rise there.
- In line with our 2020-2022 strategy, we will build on our integrated capacity building support for our partners within our project plans. MAP will work alongside our partners, supporting them in improving the inclusion and accessibility of activities and services for people with disabilities, developing effective feedback mechanisms, improving their safeguarding policies and practices, as well as building skills in monitoring and evaluation, financial management, and fundraising. These will be tracked as part of our routine project monitoring.
- Our emergency response programme will continue, as we monitor the impacts of the Omicron variant which reached the oPt and Lebanon at the beginning of 2022. This will include the provision of essential drugs/disposables for our partners in oPt and Lebanon, and support to vulnerable communities. This is in addition to our community awareness raising through local partners to promote vaccine uptake.

Key advocacy and campaign goals for 2022

In 2022, a core organisational objective is to raise awareness of the social, economic and political barriers to Palestinian health and dignity and increase advocacy - locally through our programmes, in the UK, and internationally - and to mobilise actions improve health outcomes for Palestinians living under occupation and as refugees. With colleagues and partners, our advocacy and campaigning work will have a special focus on:

- Addressing systematic discrimination and fragmentation as key barriers to Palestinian health and dignity;
- Addressing the barriers to disability rights in the oPt and Lebanon;
- Addressing violations of the right to health in the context of the Covid-19 pandemic and promoting sustainable development; and
- Parliamentary and government engagement, ensuring Palestinian voices are brought to the fore in policy discussions concerning the right to health.

Advocacy at the local level will have a greater focus in our programmatic work, complementing our regional and international advocacy efforts. MAP will highlight the issues that impact on access to quality healthcare, linked to our project work.

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Financial Review

2021 has been the second year when events have led us to significantly revise our budgets mid-year. In 2020, in response to the global pandemic, we revised our income budget down by £4.7m, from £11.1m to £6.4m, and removed almost £4m from our expenditure budgets. Strong fundraising performance in the second half of 2020 saw our income recover to £10m by year-end. For the first four months of 2021, our income was in line with our forecast and we implemented our programmes as planned. This all changed in May when there was a significant escalation in violence in Palestine. In addition, the situation in Lebanon faced by the Palestinian refugee communities continued to deteriorate. The response from our supporters was unprecedented and digital channels helped us to reach out to new supporters. Donations received in the second quarter of 2021 allowed us to spend an additional \$4.6m on the procurement of medical supplies, food parcels, and equipment for our programmes in Palestine and Lebanon. We also added new staffing roles to increase our capacity in strategic areas as well as employing four additional midwives to support our maternal and child health programme in Lebanon.

For 2022 we are both optimistic and cautious. The new staffing roles we have added will significantly enhance our capacity to deliver our programmes and procurements and support our fundraising initiatives. We will also continue to develop a diverse range of income streams, relationships and credibility with new institutional and charity partners. At the same time, the ongoing impact of the Covid-19 pandemic remains uncertain and we cannot plan based on the same levels of income we have seen this year. However, we intend to increase our investment in voluntary income generation to help retain and build upon the new and reenergised donor support we saw in 2021.

Reserves Policy

The current policy was set in July 2020 and ensures that our reserves policy is more aligned to the major risks that MAP currently faces. In developing the revised policy, based on our risk register, we developed “risk group areas” and looked at the scenarios that might reasonably arise should those risks materialise. The trustees have reviewed the risk group areas in setting the reserves requirement below.

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

- respond to significant opportunities, absorb financial setbacks, and provide time to adjust to new circumstances or a changing environment as necessary; and
- inform the organisation in planning, budgeting and forecasting.

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. This is calculated as total unrestricted funds less the value of any tangible fixed assets held for the charity's use and any other illiquid assets.

The trustees consider a sufficient level of free reserves to be between £2.5m-£3m, based on a review of the main risks faced by the charity. The midpoint of this range represents around three months of total operating expenditure.

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Our additional reserves have already been allocated to projects in the first half of 2022. This includes replenishing critical medical supplies to hospitals where these are running out, our programmes for malnourished children in Gaza, maintaining our expanded women and child health programme in Lebanon, and our mobile clinics in West Bank. We will monitor the financial position closely during the year and plan the level of our programme activities for the remainder of the year taking into account the likelihood of further emergencies in Palestine and the worsening socio-economic crisis in Lebanon. We will also continue to strengthen our internal policies and procedures including accountability, safeguarding, inclusion, our evaluation frameworks, and the quality of the services we provide and support.

Actual and forecast level of free reserves are reported regularly at board meetings and the trustees aim to keep free reserves within the target range, other than in exceptional circumstances.

Asset values

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It has a balance sheet value of £106,000 at 31st December 2021 (also see note 11). The property, located within a residential terrace, is used as office premises for MAP's staff who are based in London. Based on the square footage of our premises and the average market rates achieved in the surrounding area, the local agents suggest an estimated valuation in the region of £1.5m to £1.6m.

Donated goods and services

The trustees would like to express their immense gratitude to the medical specialists and institutions who have generously donated their free time and equipment in support of MAP's medical missions. These have been included by way of a note to our accounts (note 3), as their value would not otherwise have been afforded from MAP's planned expenditures for 2022.

Time donated by NHS specialists

A total of 101 days of NHS specialists' time was donated during their annual leave to our capacity building projects in Gaza and the West Bank. Using standard NHS backfill and GP remuneration rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2021 was £30,260, and amount similar to 2020.

Donated medical equipment

In 2021, based on letters of donation and detailed costings, we received a total of £733,382 worth of equipment, personal protective equipment (PPE), and supplies donated by medical institutions and companies to our capacity building projects.

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

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The charity's approach to fundraising

We generate funds from a wide range of UK and international donors. This includes individual cash donations from the public, regular gifts, sponsorship, corporate donations, legacies, trusts, foundations, institutional and charity partnership funding, as well as Gift Aid. These funds are raised by staff and volunteers who fundraise in support of MAP. We communicate regularly with our supporters through our website (www.map.org.uk), email, social media, newsletters, appeals, and other printed materials. We are available to support fundraisers via phone or email.

We have secure systems in place to prevent inappropriate access to data and protect individual privacy. We comply with all fundraising regulations and UK legislation.

Participation in fundraising regulation

MAP is a UK registered charity (no. 1045315) 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.

Compliance with codes

A Fundraising Advisory Panel 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. All income and expenditure is reviewed regularly, ensuring compliance with regulations.

The number of complaints received

We have reviewed our complaints process and it is managed within the fundraising team by the Supporter Care and Database Manager. In 2021, we are not aware of having received any complaints relating to fundraising.

How the charity protects vulnerable people

We communicate with supporters on a regular basis, when they have given us consent to do so, and we communicate with them via their preferred channel. We do periodically contract companies to help us produce direct fundraising appeals in print or online to recruit new supporters. We keep a record of those people that have consented to be contacted by us by post, telephone or email. We do not undertake telephone fundraising campaigns.

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

We are signed up to the Fundraising Preference Service, through which we have received 32 requests from supporters over four years.

How we monitor our fundraising activities undertaken by third parties

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.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

Principal risks and uncertainties

At their December 2021 meeting, the Trustees reviewed the principal risks and uncertainties that MAP faces and agreed a revised list to be incorporated into the organisational risk map. They agreed the actions to be taken to mitigate these risks and highlighted priority areas. They also reviewed the statement of principal risks and uncertainties to be included in this report.

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

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

The emergence in 2020 of a global health crisis due to the Covid-19 pandemic continues to pose risks to all aspects of MAP's work. The Trustees will review these risks and uncertainties on an ongoing basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

In December 2021, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Review the impact of shrinking civil society space and the systematic discrimination and fragmentation in the occupied Palestinian territory and assess the potential impact on the delivery of MAP's medical programmes;
- Continue to monitor the security situation and financial crisis in Lebanon and its impact on our work in the Palestinian refugee camps and gatherings;
- Update the security guidelines for overseas offices and provide further training to staff;
- Begin the development of a new organisational strategy for 2023 to 2027;
- Establish a cross-organisational institutional fundraising group;
- Review and consider implementation of the recommendations from MAP's Wellbeing Committee.

This is the end of the Strategic report

Treasury Management Policy

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

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

During the year, working with the Finance Director, the Trustees developed and adopted a detailed Treasury Management policy, taking into account the key risks that the charity faces in its treasury management functions.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

Remuneration Policy

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

Operational Planning and Strategy Development

In December 2021 the Trustees completed the annual operational planning process and budget for 2022. These have all been approved by the Trustees. The Trustees also held a strategy meeting with the senior management team to agree the methodology and timetable for the development of the charity's new strategic plan which will cover the period from 2023 to 2027.

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 Board Meeting. They are given an introduction to the work of the charity by the Chair and Chief Executive and are provided with the information necessary to fulfil their duties.

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

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

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

The Board of Trustees meets quarterly. An additional 'Away Day' meeting is usually held to review the overall strategy of the charity. There are four established sub-committees of the Board: the Programme Advisory Panel, the 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.

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

Charity Governance Code and Self-Assessment

The Board carried out a Charity Governance self-assessment at the end of 2018. In 2021, the following improvements have been made:

- A new policy for beneficiary feedback and complaints was adopted;
- Trustees and staff undertook safeguarding training;
- Trustees and staff undertook cyber-security training.

Some actions/improvements have been delayed until 2022 due to Covid-19:

- Researching further online and pro-bono trustee training opportunities;
- Running diversity training for trustees and discussing and determining MAP's diversity objectives and how to remove potential obstacles to trusteeship;

The Trustees plan to finalise MAP's Values statement as part of the strategic review.

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 64 full-time equivalent staff members, compared to 60 staff members in 2020. In light of the challenges posed by the global pandemic, MAP restructured some areas of its operations to improve cost-effectiveness and efficiency.

MAP has its headquarters in London. It has offices in Jerusalem, Ramallah, Gaza City and Beirut, which are directly accountable to the Chief Executive. The charity has a number of partner organisations with which it cooperates to deliver its programmes.

The Trustees would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

Audit and compliance

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

The external audit of our implementing partners is also ongoing. During 2021 we completed three audits planned for 2020 that were postponed due to Covid restrictions. We planned a further six partner audits during 2021 and these have all been completed. We expect to undertake a further seven partner audits for 2022.

In March 2021 the Trustees appointed a Senior Internal Audit & Compliance Manager to co-ordinate this work. During the year we performed an internal audit of our procurement processes and have developed an improved due diligence framework using a risk-based approach. In 2022 we will develop and adopt a rolling audit plan covering all of MAP's activities.

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

Medical Aid for Palestinians

Trustees' annual report

For the year ended 31 December 2021

Statement of trustees' responsibilities

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

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

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

In so far as the trustees are aware:

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

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

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

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

Sarah Eldon, Chair

Date

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 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Medical Aid for Palestinians

Independent auditor's report to the members of

Medical Aid for Palestinians (MAP)

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

Date

**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 2021

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Income from:					
Donations and legacies	3	9,505	1,592	11,097	6,666
Charitable activities	4	-	2,296	2,296	3,284
Other trading activities	5	229	-	229	95
Total income		9,734	3,888	13,622	10,045
Expenditure on:					
Raising funds		1,291	-	1,291	1,345
Charitable activities	6	6,499	4,212	10,711	8,033
Total expenditure		7,790	4,212	12,002	9,378
Net incoming/(outgoing) resources and movement in funds	7	1,944	(324)	1,620	667
Reconciliation of funds:					
Total funds brought forward		4,437	324	4,761	4,094
Total funds carried forward		6,381	-	6,381	4,761

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

Medical Aid for Palestinians

Balance sheet

Company no. 3038352

As at 31 December 2021

	Note	£k	Dec-21 £k	£k	Dec-20 £k
Fixed assets:					
Tangible assets	11		<u>107</u>		<u>110</u>
Current assets:					
Debtors	12	826		1,175	
Cash at bank and in hand		<u>9,232</u>		<u>5,137</u>	
		10,058		6,312	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(3,784)</u>		<u>(1,661)</u>	
Net current assets			6,274		4,651
Total net assets			<u>6,381</u>		<u>4,761</u>
The funds of the charity:	15				
Restricted income funds			-		324
Unrestricted general funds			<u>6,381</u>		<u>4,437</u>
Total charity funds			<u>6,381</u>		<u>4,761</u>

Sarah Eldon
Chair

Siham Bortcosh
Treasurer

Date

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2021

	Note	£k	Total Year Ended Dec-21 £k	£k	Total Year Ended Dec-20 £k
Net cash provided by operating activities	16		4,106		378
Cash flows from investing activities:					
Purchase of fixed assets		-		(2)	
Net cash used in investing activities			-		(2)
Change in cash and cash equivalents in the year			4,106		376
Cash and cash equivalents at the beginning of the year			5,137		4,814
Change in cash and cash equivalents due to exchange rate movements			(11)		(53)
Cash and cash equivalents at the end of the year	17		9,232		5,137

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

f) Fund accounting

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

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

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

g) Expenditure

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

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

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

h) Allocation of organisational support costs

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

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

i) Operating leases

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

j) Tangible fixed assets

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

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

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

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

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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

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

n) Pensions

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

o) Foreign Currencies

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

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

2 Detailed comparatives for the December 2019 statement of financial activities

	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Income from:			
Donations and legacies	4,960	1,706	6,666
Charitable activities	-	3,284	3,284
Other trading activities	94	1	95
Total income	5,054	4,991	10,045
Expenditure on:			
Raising funds	1,345	-	1,345
Charitable activities	3,259	4,774	8,033
Total expenditure	4,604	4,774	9,378
Net movement in funds	450	217	667
Total funds brought forward	3,987	107	4,094
Total funds carried forward	4,437	324	4,761

3 Income from donations and legacies

	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Gifts	8,570	1,592	10,162	4,356	1,706	6,062
Legacies	935	-	935	604	-	604
	9,505	1,592	11,097	4,960	1,706	6,666

In 2021, total income from donations and legacies amounted to £11.1m which was £5.3k more than planned. This was due to the exceptional response between May and August through existing and new fundraising channels following the escalation of violence in Gaza.

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

As discussed in the Trustees' report, the Trustees are very grateful to the medical specialists and institutions who have generously donated their annual leave time and equipment in support of MAP's medical missions. The amounts donated detailed below have been included by way of a note to our accounts, and not recorded in our statement of financial affairs, as their value would not otherwise have been afforded from MAP's planned expenditures for 2021.

Donated goods and services	Year Ended Dec-21 Total days	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total days	Year Ended Dec-20 Total £k
NHS specialists: donation of time during annual leave	101	30	48	21
Donations of medical equipment		733		70
		763		91

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

4 Income from charitable activities

	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total £k
The following restricted grants were received:		
Action for Humanity: Zero stocks for Gaza	22	-
Arab Fund: Oncology drugs in Gaza	-	(28)
Human Appeal: Emergency response in East Jerusalem and Gaza	100	-
Humanity: Zero stocks for Gaza	42	-
Interburns: Burns research Palestine	1	35
Islamic Relief Worldwide: Emergency response in East Jerusalem	175	-
Jersey Overseas Aid: Zero stocks for Gaza	100	-
Jersey Overseas Aid: Neurosurgical work in Gaza	-	100
Med Global: Urgent health needs in Gaza	69	-
Muslim Hands: Two medical refrigerators for Gaza blood bank	-	16
PACES: Covid-19 emergency response in East Jerusalem and Lebanon	-	76
Penny Appeal: Covid-19 emergency response in Gaza	218	84
Penny Appeal: Winter supplies for vulnerable families in Lebanon	15	60
Penny Appeal: Covid-19 emergency response in West Bank	-	20
Penny Appeal: Emergency response to Beirut blast in Lebanon	-	19
Penny Appeal: Covid-19 national response in Gaza	-	10
Penny Appeal: Trauma related drugs and disposables in Gaza	-	10
Salam Charity: Emergency response in Gaza	70	-
UN OCHA: Medical care for Palestinian refugees from Syria	(7)	-
UN OCHA: Covid-19 responding to urgent health needs in Gaza	(2)	899
UN OCHA: Covid-19 sustaining eye care services in West Bank	-	262
UN OCHA: Covid-19 emergency response in Gaza	-	399
Zaimah: Emergency response in Gaza	40	-
Sub-total for Emergencies & Complex Hospital Care	843	1,962
Penny Appeal: Empowering people with disabilities Gaza	60	-
Sub-total for Disability	60	-
Islamic Development Bank: Development of family medicine	-	56
Penny Appeal: Mental Health in Gaza	42	-
UNICEF: MHPPS projects in Lebanon	1,118	969
Sub-total for Mental Health and Psychosocial Support	1,160	1,025
Total income from charitable activities c/f	2,063	2,987

Medical Aid for Palestinians

Notes to the financial statements

For the year ended 31 December 2021

4 Income from charitable activities (continued)

	Year Ended Dec-21 Total £k	Year Ended Dec-20 Total £k
Total income from charitable activities b/f	2,063	2,987
Anonymous: Mobile clinic in Hebron	145	-
Arab Fund: Health programmes in refugee camps in Lebanon	-	50
Arab Fund: Breast cancer care in Palestine	-	(15)
Bearsden Muslim Association: Mobile clinic West Bank	2	-
Bearsden Muslim Association: Malnourished children Gaza	2	-
Dorothea Haus Ross Foundation: Neonatal life support Gaza	30	-
Islamic Aid: Neonatal life support training in Gaza	-	17
Jersey Overseas Aid: Gender based violence in Gaza	-	100
Muslim Hands: Reducing mortality and morbidity in new-born in Gaza	-	145
Penny Appeal: Breast cancer care Gaza	2	-
Penny Appeal: Malnourished children Gaza	28	-
Penny Appeal: Maternal and child health Lebanon	24	-
Sub-total for Women's and Children's Health	233	297
Total income from charitable activities	2,296	3,284

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

5 Income from other trading activities

	Year Ended Dec-21 Unrestricted £k	Year Ended Dec-21 Restricted £k	Year Ended Dec-21 Total £k	Year Ended Dec-20 Unrestricted £k	Year Ended Dec-20 Restricted £k	Year Ended Dec-20 Total £k
Events	229	-	229	94	1	95

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For year ended 31 December 2021

6a Analysis of expenditure on charitable activities (current year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-21 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	35	5	436	-	476
Disability	290	181	25	-	496
Mental Health and Psychosocial Support	257	830	107	-	1,194
Women's and Children's Health	589	28	212	-	829
Advocacy and Campaigns	-	-	-	13	13
Direct programme costs					
Emergencies & Complex Hospital Care	2,336	820	725	-	3,881
Disability	230	4	9	-	243
Mental Health and Psychosocial Support	4	35	50	-	89
Women's and Children's Health	967	319	148	-	1,434
Advocacy and Campaigns	-	-	-	51	51
Programme implementation and monitoring costs					
Salaries	587	220	257	113	1,177
Other operating costs	108	38	114	-	260
	5,403	2,480	2,083	177	10,143
Organisational support costs (see below)	307	145	112	4	568
	5,710	2,625	2,195	181	10,711

6b Analysis of expenditure on charitable activities (prior year)

	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-20 £k
Grants to partner organisations					
Emergencies & Complex Hospital Care	-	-	35	-	35
Disability	88	119	4	-	211
Mental Health and Psychosocial Support	97	820	47	-	964
Women's and Children's Health	258	40	124	-	422
Direct programme costs					
Emergencies & Complex Hospital Care	2,380	307	248	-	2,935
Disability	260	15	31	-	306
Mental Health and Psychosocial Support	7	181	42	-	230
Women's and Children's Health	310	343	270	-	923
Advocacy and Campaigns	-	-	-	14	14
Programme implementation and monitoring costs					
Salaries	572	253	257	146	1,228
Other operating costs	66	87	62	32	247
	4,038	2,165	1,120	192	7,515
Organisational support costs (see below)	291	157	69	1	518
	4,329	2,322	1,189	193	8,033

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

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For year ended 31 December 2021

6 Expenditure on Charitable Activities (continued)

Description of Thematic areas

Emergencies & Complex Hospital Care	To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations, to support and enhance communities' emergency response capacities and to improve access to and quality of essential healthcare services.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Mental Health and Psychosocial Support	To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.
Women's and Children's Health	To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.
Advocacy	To improve health outcomes by addressing the barriers to Palestinians' right to health.

Organisational support costs

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Staff costs	285	244
Staff recruitment, training and welfare	97	48
Vehicle and travel costs	5	3
Premises and utility costs	33	28
Communication costs	3	14
Depreciation	1	4
Bank and finance charges	7	1
Non capitalised IT costs	120	139
Governance costs	61	49
Organisational support costs excluding foreign exchange losses	612	530
Foreign exchange losses	11	53
	621	583

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

Allocation of organisational support costs

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Programme costs:		
Gaza	307	291
Lebanon	145	157
West Bank	112	69
Advocacy and campaigns	4	1
	568	518
Cost of raising funds	53	65
	621	583

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For year ended 31 December 2021

7 Net income for the year

This is stated after charging:

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Depreciation	3	9
Operating lease rentals:		
Property	38	45
Other	2	3
Auditors' remuneration (excluding VAT):		
Audit fees	19	18
Audits of overseas offices	16	20
Audits of overseas partner organisations	12	6
Foreign exchange losses	11	53

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

Staff costs were as follows:

	Total Year Ended Dec-21 £k	Total Year Ended Dec-20 £k
Salaries and wages	1,850	1,908
Redundancy and termination payments	-	34
Social security costs	129	157
Employer's pension and end of service benefit costs (see note below)	187	194
	2,166	2,293

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

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

	Total Year Ended Dec-21 numbers	Total Year Ended Dec-20 numbers
£k		
80-90	-	1
70-80	1	1
60-70	1	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 2021	398
Net charge for the year	83
Closing balance at 31 December 2021	481

Total employee benefits including remuneration and pension contributions of the key management personnel for the year to December 2021 were £430k (Dec-20: £534k). In addition, employer national insurance contributions of £29k were paid directly to HMRC in relation to those staff (Dec-20: £36k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-19: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-19: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalled £322 (Dec-20: £ nil). Most of the Trustees' meetings were held on Zoom and there were no visits to overseas programmes.

Aggregate donations from related parties were £5,040.

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For year ended 31 December 2021

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:

	2021 AHC	2021 FTE	2020 AHC	2020 FTE
Project and support staff	51	47	50	44
Marketing and fundraising	9	9	11	10
Management and administration	5	5	4	4
Advocacy and campaigns	3	3	3	2
	68	64	68	60

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	14	97	38	350
Additions in year	-	-	-	-	-
Disposals in year	-	-	-	-	-
At the end of the year	201	14	97	38	350
Depreciation					
At the start of the year	92	14	96	38	240
Disposals in year	-	-	-	-	-
Charge for the year	3	-	-	-	3
At the end of the year	95	14	96	38	243
Net book value:					
At the end of the year	106	-	1	-	107
At the start of the year	109	-	1	-	110

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

Land with a value of £40k (Dec-19: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

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For year ended 31 December 2021

12 Debtors

	Dec-21 £k	Dec-20 £k
Tax recoverable on gift aid	150	172
Accrued legacy income	489	404
Accrued grant income	145	494
Prepayments and other debtors	42	105
	826	1,175

13 Creditors: amounts falling due within one year

	Dec-21 £k	Dec-20 £k
Trade creditors	167	32
Taxation and social security	93	62
Other creditors	-	5
Accruals	3,018	1,139
End of service provisions for overseas staff (also see note 8)	481	398
Holiday pay provision	25	25
	3,784	1,661

14a Current year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	107	-	107
Net current assets	6,274	-	6,274
Net assets at the end of the year	6,381	-	6,381

14b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	110	-	110
Net current assets	4,327	324	4,651
Total net assets	4,437	324	4,761

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For year ended 31 December 2021

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 2021 are represented by:				
Gaza Disability	-	60	(60)	-
Gaza Emergencies & Complex Hospital Care	-	1,864	(1,864)	-
Gaza Women's and Children's Health	13	229	(242)	-
Gaza Mental Health and Psychosocial Support	-	47	(47)	-
Lebanon Emergencies & Complex Hospital Care	49	12	(61)	-
Lebanon Mental Health and Psychosocial Support	-	1,088	(1,088)	-
Lebanon Women's and Children's Health	-	78	(78)	-
West Bank Disability	-	1	(1)	-
West Bank Emergencies & Complex Hospital Care	262	497	(759)	-
West Bank Mental Health and Psychosocial Support	-	8	(8)	-
West Bank Women's and Children's Health	-	4	(4)	-
Restricted funds	324	3,888	(4,212)	-
Unrestricted funds:				
General funds	4,437	9,734	(7,790)	6,381
Total unrestricted funds	4,437	9,734	(7,790)	6,381
Total funds	4,761	13,622	(12,002)	6,381

15b Prior year movement in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	At the end of the year £k
Fund balances at 31 December 2019 are represented by:				
Gaza Emergencies & Complex Hospital Care	-	2,549	(2,549)	-
Gaza Women's and Children's Health	-	342	(329)	13
Lebanon Disability	-	6	(6)	-
Lebanon Emergencies & Complex Hospital Care	81	330	(362)	49
Lebanon Mental Health and Psychosocial Support	-	969	(969)	-
Lebanon Women's and Children's Health	-	119	(119)	-
West Bank Emergencies & Complex Hospital Care	26	453	(217)	262
West Bank Mental Health and Psychosocial Support	-	5	(5)	-
West Bank Women's and Children's Health	-	218	(218)	-
Restricted funds	107	4,991	(4,774)	324
Unrestricted funds:				
General funds	3,987	5,054	(4,604)	4,437
Total unrestricted funds	3,987	5,054	(4,604)	4,437
Total funds	4,094	10,045	(9,378)	4,761

Purposes of restricted funds

Part of the income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £3.9m (2020: £4.7m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

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16 Reconciliation of net income to net cash flow provided by operating activities

	Dec-21 £k	Dec-20 £k
Net income for the reporting period (as per the statement of financial activities)	1,620	667
Depreciation charges	3	9
Decrease/(increase) in debtors	349	(582)
Increase in creditors	2,123	231
Foreign exchange losses	11	53
Net cash provided by operating activities	4,106	378

17 Analysis of cash and cash equivalents

	1 Jan 2021 £k	Cash flows £k	31 Dec 2021 £k
Cash at bank and in hand	5,137	4,095	9,232
Total cash and cash equivalents	5,137	4,095	9,232

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-21 £k	Property Dec-20 £k	Equipment Dec-21 £k	Equipment Dec-20 £k
Less than one year	38	42	1	1
One to five years	-	3	1	2
Over five years	-	-	-	-
	38	45	2	3

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.