



“

**THERE IS NO  
SAFE PLACE  
LEFT IN GAZA.  
YET AMID THIS  
DARKNESS,  
WE ARE  
SAVING LIVES.**”

FIKR SHALLTOOT, MAP'S GAZA DIRECTOR

**Trustees' Annual Report  
and Accounts 2023**

Company No. 03038352 and Registered Charity No. 1045315



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MAP’s tireless work has continued protecting the Palestinian communities we were founded to support.

A massive surge in Israeli military and settler violence and the war on Gaza meant 2023 was a devastating year for Palestinians.

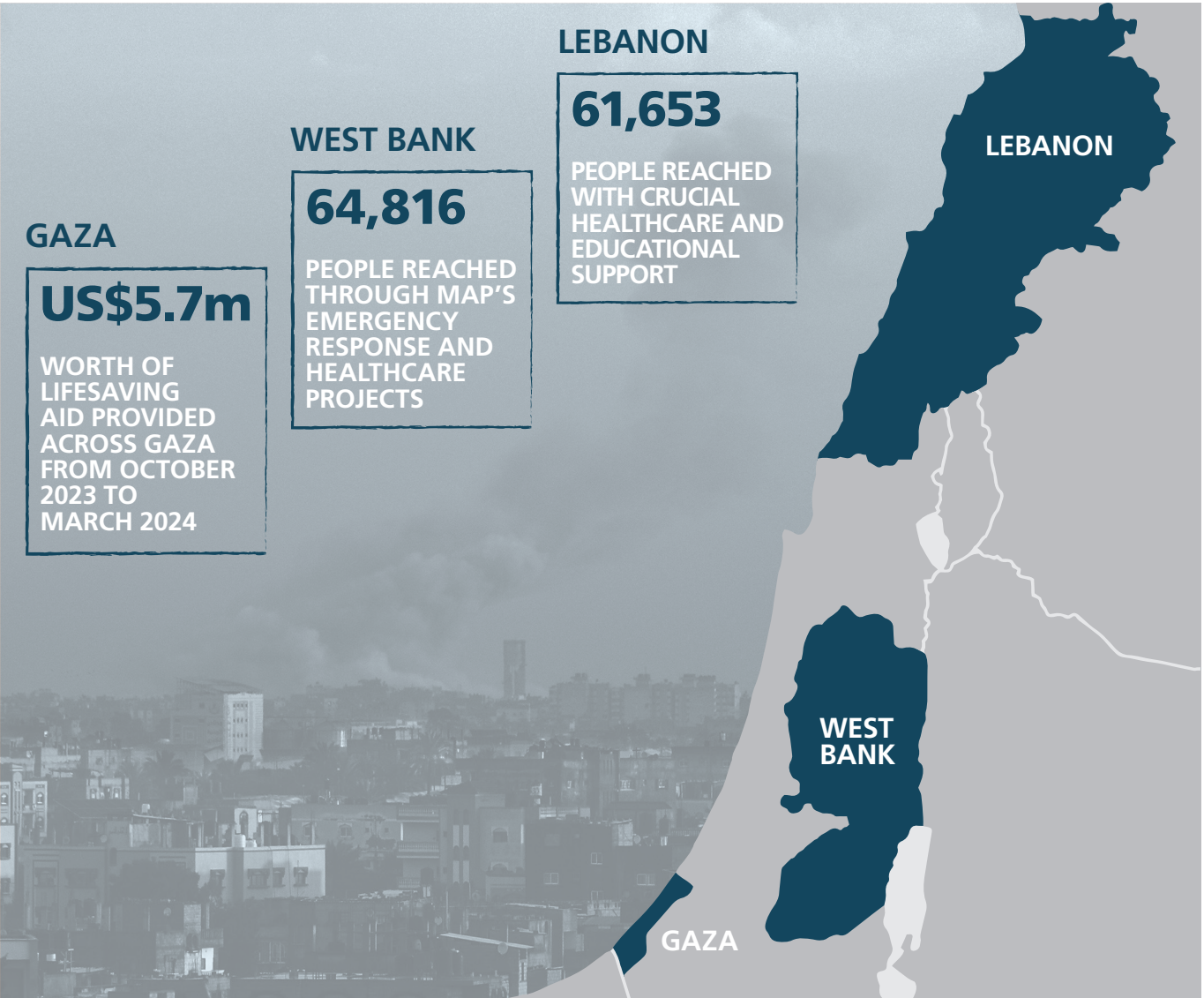
As soon as the Israeli military began bombarding Gaza, MAP began our urgent humanitarian response. And together, with your support, we’ll remain in Gaza as long as we are needed.

Throughout 2023 and into 2024, we worked tirelessly to provide lifesaving medical care and supplies in Gaza, while across Lebanon and the occupied West Bank, we continued responding to critical healthcare needs and preparing for future emergencies.

Bolstered by your support, we will continue our vital work upholding Palestinians’ rights to safety, health and dignity throughout this emergency and beyond.

The data contained in this report reflects our vital work during 2023 and Q1 2024.

WHERE WE WORK



# A MESSAGE FROM SARAH ELDON



SARAH ELDON  
CHAIR OF TRUSTEES

“ISRAEL’S DESTRUCTION OF GAZA HAS BEEN BEYOND ANYTHING WE COULD HAVE FEARED, BUT THE SOLIDARITY SHOWN BY ORDINARY PEOPLE AROUND THE WORLD IS GREATER THAN WE COULD HAVE HOPED.”

Dear Supporters,

**The past 12 months have brought a depth of pain and sadness that is difficult to express in words. Not just for those of us from Gaza, but all Palestinians around the world and, I know, you who have for so long cared deeply for our rights and dignity.**

The harrowing stories that reach the international news and social media are a fraction of the suffering people across Gaza are experiencing. Israel’s indiscriminate military bombardment has killed or injured more than 111,000 people; 1.7 million people have been driven from their homes; and there are currently no fully functioning hospitals.

Israel’s destruction of Gaza has been beyond anything we could have feared, but the solidarity shown by ordinary people around the world is greater than we could have hoped. The past year has called on all of MAP’s staff, partners, volunteer medics, and supporters to respond to one of the darkest moments ever faced by the Palestinian people. Together we are delivering the largest humanitarian response in MAP’s 40-year history.

In the face of a situation that the International Court of Justice has assessed may plausibly amount to genocide, our colleagues in Gaza are continuing to bring relief to the people around them. Part of what makes MAP different is that we are deeply rooted in the communities we serve, and our programmes are locally led. We were uniquely positioned to respond rapidly and at significant scale when Israel’s military onslaught began. Despite facing unimaginable horror, extreme danger and massive personal loss, our team was the first to respond to the emergency, and MAP is one of the last functioning aid agencies on the ground right now, including in the north.

As the situation on the ground has deteriorated our resolve has only grown stronger. So far, we have provided more than US\$11 million worth of aid and assistance, reaching tens of thousands of

Palestinians, with many more trucks at the Rafah crossing ready to deliver more support.

Our emergency medical teams have worked tirelessly to provide critical care in overwhelmed hospitals and support Palestinian healthcare workers – despite even being targeted themselves.

Beyond Gaza, our impact is being felt by Palestinians facing escalating Israeli military and settler violence in the occupied West Bank, including East Jerusalem, and facing instability in Lebanon. From mobile health clinics in remote communities to midwifery support in Palestinian refugee camps, we continue to provide essential healthcare services while advocating for the rights of Palestinians.

As we mark our 40th anniversary, I thank all our partners, and supporters who have stood by us for four decades. Sadly, MAP still has much to do as we stand with Palestinians in their struggle for their rights to health and dignity. But it is your unwavering support that fuels our efforts and inspires us to continue the fight for a better future for Palestinians.

This report offers a first look at the next phase of our response, as we continue to scale up both MAP and our humanitarian response. As we embark on this journey, I ask that you support MAP to the greatest possible extent and help make our six steps to rebuilding Gaza a reality.

Yours,

Sarah Eldon  
Chair of Trustees

“SO FAR, WE HAVE PROVIDED MORE THAN US\$11 MILLION WORTH OF AID AND ASSISTANCE, REACHING TENS OF THOUSANDS OF PALESTINIANS...”



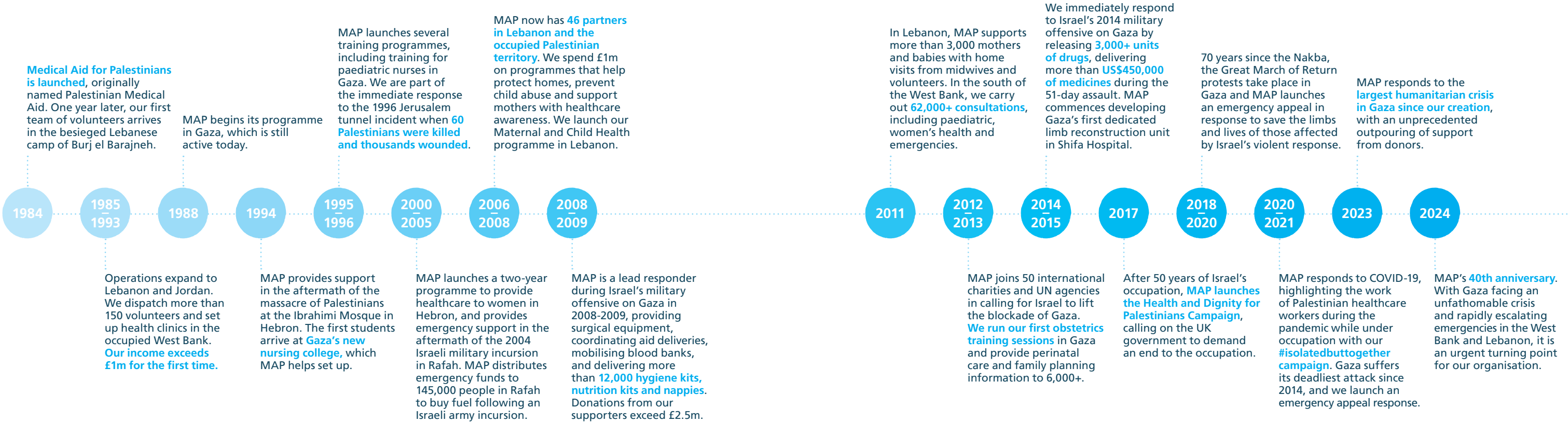
A young boy stands amid the destruction caused by Israel’s indiscriminate bombardment of Gaza. Photo: Mohammed Zaanoun



# MAP: 40 YEARS OF DELIVERING LIFESAVING AID

As we reflect on 2023, we must also mark the significance of 2024 – MAP’s 40th anniversary. In the four decades since our founding, much has changed. But now, as it was in 1984, our purpose remains the same – to stand in committed solidarity with the Palestinian people and work towards a future where all Palestinians can access their rights to health and dignity.

Explore how MAP came to be, and our journey to today.







# STRATEGIC REPORT

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The trustees, who are the directors for the purposes of company law, present their Annual Report and Accounts, including the Strategic Report, together with the financial statements of Medical Aid for Palestinians for the year ended 31 December 2023.



# RESPONDING TO THE HUMANITARIAN CATASTROPHE IN GAZA

**When Israel's indiscriminate bombardment began in October, MAP was the first organisation in Gaza to respond, immediately distributing our prepositioned stocks of lifesaving medical aid.\***

\* Our response is ongoing; thanks to our generous supporters, we have provided additional supplies since this report was published.

The emergency in Gaza is an unprecedented humanitarian catastrophe. Since the start of Israel's military bombardment in October, airstrikes, a ground offensive, and a suffocating siege by Israel have killed tens of thousands of Palestinians and injured many more. It has resulted in mass displacement, starvation and the destruction of countless homes, hospitals and essential infrastructure.

MAP's team have worked tirelessly throughout this crisis. We've released prepositioned medical aid, supplied hot meals, procured and distributed shelters, and sent Emergency Medical Teams of expert doctors and humanitarian volunteers to work inside Gaza's beleaguered hospitals.

## SITUATIONAL UPDATE

**When the first bombs fell on Gaza, our team there was ready to respond.**

We were able to immediately release US\$570,000 of lifesaving aid, helping hospitals and first responders cope with the unprecedented influx of casualties, from medications and drugs to disposables and lab reagents. After stocks were depleted, we then sourced a further US\$2.7m worth of additional supplies locally.

Our team has also supplied at least 30,000 internally displaced Palestinians in the north of Gaza with basic necessities like mattresses, blankets and hygiene kits, which are particularly needed to help curtail the rapid spread of communicable diseases.

Hunger is a deadly threat. In December, we ran an eight-week programme with local partners to provide hot meals to more than 54,300 people. In December 2023, the entire population of Gaza – 2.3m people – was classified by the Integrated Food Security Phase Classification (IPC) as facing crisis levels of acute food insecurity

or worse. We plan to expand our programme to deliver high-calorie and therapeutic foods and supplements.

Despite extremely challenging circumstances, MAP remains one of the only international organisations still operating in northern Gaza.



THE LARGEST  
EMERGENCY  
RESPONSE  
IN MAP'S 40-  
YEAR HISTORY

“WE ARE MOBILISING THE  
LARGEST EMERGENCY  
RELIEF EFFORT IN MAP'S  
40-YEAR HISTORY.”

FIKR SHALLTOOT,  
MAP'S GAZA DIRECTOR

1.9m

syringes delivered,  
used to treat  
injured patients  
with lifesaving  
medications



MAP has delivered some US\$5.7m worth of lifesaving supplies to Gaza. Photo: MAP

As Gaza's stocks of vital supplies grew scarce following Israel's military offensive and siege, we established operations in Egypt to allow us to deliver newly procured humanitarian aid through the Rafah crossing.

MAP was among the first international NGOs to deliver aid into Gaza. In addition to what we have delivered locally, we have successfully delivered at least 27 trucks of aid carrying US\$3.2m of urgently needed supplies through the Rafah crossing.

These deliveries have included critical emergency medications like pain relief drugs and antibiotics, as well as disposables,

surgical items and other equipment needed in operating theatres. After crossing, this aid was dispatched to hospitals all over Gaza where local medical staff have used it to save lives and treat casualties.

Despite Israel's closure of crossing points and arbitrary restrictions, MAP will continue working to procure and deliver these essential items into Gaza via whatever viable and safe routes we can find.

THE VOLUNTEER DOCTORS  
SAVING LIVES IN GAZA

219+

surgical  
procedures  
completed  
by our EMTs



MAP's EMTs have provided urgent relief, saved lives and treated the wounded. Photo: Belal Khaled for the IRC

In late December 2023, we partnered with the International Rescue Committee (IRC) to send our first Emergency Medical Team (EMT) to Gaza.

This group of experienced trauma doctors, anaesthetists, surgeons, paediatricians and disaster experts travelled to Gaza to work with local doctors and healthcare staff in Al Aqsa Hospital. There, they helped exhausted local medics cope with the huge number of patients wounded by Israel's indiscriminate bombardment.

Guided by over 30 years of experience in Gaza, MAP has already successfully sent six separate EMTs to Gaza at the time of writing. This has meant a total of 37 specialist medical volunteers have been able to carry out a minimum of 360 surgical procedures, of which 76% are conflict trauma related, plus over 1,240 consultations.

Our EMTs carry out this vital medical work in extremely challenging circumstances, often with the bare minimum of resources needed.

“I BELIEVE WITH ABSOLUTE CLARITY THAT MAP IS GOING TO BE CENTRAL TO THE REBUILDING OF THE HEALTHCARE SYSTEM IN GAZA.”

PROF. NICK MAYNARD, MAP EMT

Working together with local doctors, they have provided urgent relief, saved lives and treated the wounded through expert clinical care, emergency treatments and resuscitations, undertaking complex surgeries in hospitals that wouldn't otherwise be able to offer this treatment.

This work will continue throughout 2024.



# PROVIDING LIFESAVING HEALTHCARE IN THE WEST BANK

**As Israel's military attacks on Gaza continue, military and settler violence towards Palestinians in the occupied West Bank has skyrocketed. Amid this crisis, we're providing more supplies, training and support.**

For Palestinians in the West Bank, where Israel has been an occupying power for more than 57 years, life is extremely challenging.

In Area C, which comprises 60% of the West Bank, an estimated 300,000 Palestinians live under complete Israeli civil and military control. The threat of forced displacement, settler violence and property damage is soaring, while access to essential services like healthcare, water and electricity is restricted.

This was before Israel's attacks on Gaza began. Now, Israeli military and settler violence is soaring in the region, with hundreds killed and thousands injured since October.

## SITUATIONAL UPDATE

**While the world focuses on Gaza, Palestinians living in the occupied West Bank are enduring one of the most intense escalations of military and settler violence in its history.**

Last year was the deadliest year for Palestinians in the West Bank since UN records began in 2005. Between October 2023 and April 2024, Israeli forces and settlers killed more than 450 Palestinians in the West Bank, including at least 112 children, and injured almost 5,000.

Attacks on healthcare have also skyrocketed. Medical staff have been attacked and prevented from travelling, health facilities have been damaged, and ambulances are regularly obstructed from reaching and transporting the wounded. Meanwhile, checkpoints and restricted roads have made it even more difficult for Palestinians to access medical care.

In response, MAP is increasing our support, providing four urgent care centres with vital medical supplies, organising trauma

training for over 150 health workers and donating lifesaving bulletproof vests to paramedics.


We have also released prepositioned stocks of emergency medical items to hospitals in Tulkarem, Jericho and an urgent care centre in Silward, and replenished stocks in Nablus and Ramallah for future escalations.



# HOW YOUR DONATIONS HELP FIGHT BREAST CANCER

939

women with breast cancer treated by MAP's breast cancer care clinic

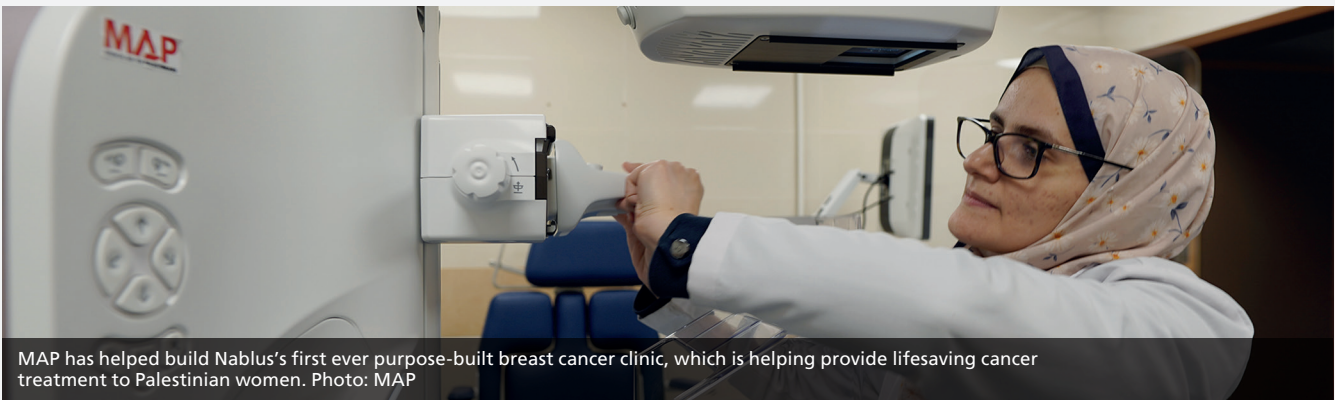


“

I CAN'T FORGET HAVING CANCER, BUT WHEN I THINK OF MAP'S BREAST CARE UNIT TEAM, I FEEL STRONG.”

”

MAP BREAST CARE UNIT PATIENT



MAP has helped build Nablus's first ever purpose-built breast cancer clinic, which is helping provide lifesaving cancer treatment to Palestinian women. Photo: MAP

Although breast cancer is a well-understood and treatable form of the disease, it is the most common cause of cancer mortality among Palestinian women, accounting for about 21.5% of cancer deaths.

More than 57 years of Israel's systematic discrimination against the Palestinian people have severely limited the healthcare system and restricted access to essential services. As a result, obtaining basic diagnostics and care in the West Bank is often extremely difficult for women affected by breast cancer.

MAP's Breast Cancer Care project has been running in the West Bank since 2017. It helps Palestinian women fight breast cancer by improving access to care and treatment by sending multidisciplinary medical teams (MDTs), training local doctors, and procuring and delivering essential cancer care treatments.

In 2022, we helped develop Nablus's first purpose-built breast unit, helping women across the northern West Bank access lifesaving treatment without the need for long distance travel through checkpoints.

We've continued this vital project throughout 2023, dispatching additional MDTs, providing more equipment and offering additional training.

We remain committed to our long-term strategic goal to significantly lower morbidity and five-year mortality rates associated with breast cancer in the occupied Palestinian territory.

# MOBILE HEALTH CLINICS: A MEDICAL LIFELINE

“


I USED TO PAY 80 ISRAELI SHEKELS JUST TO TRAVEL TO A DOCTOR, BEFORE EVEN PAYING THE COST OF TREATMENT. NOW I NO LONGER HAVE TO DO THAT.”

”

MAP MOBILE HEALTH CLINIC PATIENT

18,489

consultations provided by MAP mobile health clinics between January 2023 and March 2024





MAP's mobile health units provide remote West Bank communities with vital access to healthcare, including cancer screenings and regular GP visits. Photo: MAP

Of the many challenges faced by Palestinians in the occupied West Bank, finding regular, reliable access to healthcare is perhaps one of the hardest.

57 years of Israel's occupation and the denial of permanent healthcare facilities for communities in Area C means most people struggle to find even basic medical services. Those well enough to travel must contend with movement restrictions, checkpoints and poor roads, often leaving walking as the only viable option.

MAP's mobile health clinics address these critical gaps in healthcare by providing thousands of Palestinians, particularly those who are disabled, elderly or living in

remote communities, with regular weekly visits from teams of GPs, women's health specialists and mental health experts. These mobile teams can be a lifeline in isolated Palestinian communities where there is almost no access to healthcare.

In 2023, we also launched two state-of-the-art mobile health clinics with ultrasound scanning facilities. These clinics provide 25 communities in remote areas like Hebron and the Jordan Valley with essential healthcare services and can screen for illnesses like cancer, diabetes, high blood pressure and anaemia.

Our mobile health clinics are the result of a four-year partnership with the Palestinian Medical Relief Society.



# SUPPORTING PALESTINIAN REFUGEES IN LEBANON

**MAP is responding to growing instability in southern Lebanon, with continued clashes between armed groups and Israeli forces across the border.**

Even before October, life for the estimated 250,000 Palestinian refugees residing in Lebanon was exceptionally hard, making it challenging to access even basic necessities like nutrition, non-food items and healthcare.

As a result, pregnant and breastfeeding women and their newborns suffer from shockingly high mortality rates, while adolescents planning for their future have only a fraction of the resources and opportunities they deserve.

In response, MAP is continuing our work providing accessible healthcare, and psychosocial support.

## SITUATIONAL UPDATE

**In October, violence between armed groups and Israeli forces erupted across Lebanon's southern border.**

To date, these clashes have killed more than 114 people according to the Lebanon Ministry of Public Health. The villages closest to the south Lebanon border have felt the attacks the hardest, with more than 93,000 people already forced to flee their homes.

In response, MAP rolled out psychosocial first aid (PFA) training to a total of 67 local social and health workers in the Palestinian refugee camps in south Lebanon and Beirut as part of the emergency preparedness activities. We also provided mental health and psychosocial support to those displaced from Ein el Helweh Palestinian refugee camp following localised armed conflict there.

We also trained our midwives on how to treat people burned by white phosphorus, a toxic chemical used by Israeli forces

in southern Lebanon, and all MAP staff were given extra first aid and safety training.

MAP has also developed emergency preparedness plans in case the cross-border clashes escalate in Lebanon and begins to impact Palestinian refugee camps.

Lebanon continues to experience economic and political difficulties with no progress made related to the election of a new president for the country.



# THE LIFESAVING MIDWIVES OF LEBANON

“ I FELT SO ANXIOUS DURING MY FIRST TRIMESTER BECAUSE OF MY PREVIOUS MISCARRIAGES. MAP’S MIDWIFE SUPPORTED ME WITH MY HIGH-RISK PREGNANCY.”

EXPECTANT MOTHER VISITED BY A MAP MIDWIFE

15,751

home visits from MAP midwives to pregnant women, new mothers and their newborns



MAP’s midwives have been saving the lives of newborns and their mothers since 2008 through our pioneering midwifery service in Lebanon. Credit: Ahmad Laila

An estimated quarter of a million Palestinian refugees live in Lebanon, where they endure severe poverty, marginalisation and the cramped, unsanitary conditions of the refugee camps.

For pregnant and breastfeeding women and their newborns, the consequences can be deadly. In 2020, the mortality ratio for pregnant Palestinian women was 24.1 per 100,000 live births, in stark contrast to the Lebanese average maternal mortality ratio of 16.9 per 100,000 live births.

Since 2008, MAP has helped reduce child mortality and morbidity with our pioneering community midwifery service supporting refugee women in Lebanon. MAP community midwives currently support two-thirds of all pregnant women and new mothers in the

refugee camps, where nearly half of pregnancies are considered high risk. Their home visits have helped increase breastfeeding rates, reduce anaemia and lower pregnancy-related complications.

Each home visit lasts 45 minutes – long enough to provide detailed health assessments for mother and child, and developmental screening of the baby, while also providing extensive reproductive and post-natal healthcare and advice. Uniquely, we also screen for postnatal depression and signs of domestic violence, referring visitors to specialised services, including MAP-supported programmes in mental health and psychosocial support (MHPSS) and gender-based violence (GBV) projects, before following up with home visits.

# INSPIRING AND EMPOWERING TEENAGE PALESTINIAN REFUGEES

89% of participants said they felt more confident after attending sessions

“ I USED TO BE SHY, BUT THANKS TO MAP’S AWARENESS SESSIONS, MY SELF-CONFIDENCE HAS INCREASED AND I’VE GOT THE COURAGE TO SPEAK UP.”

MAP WORKSHOP ATTENDEE



A MAP peer education session at Sumoud Burj el Barajneh camp in Beirut, providing young people with critical access to support programmes. Photo: Ahmed Kassab

Young Palestinian refugees in Lebanon planning their future are currently doing so against a backdrop of economic turmoil, making the transition to adulthood even more challenging.

Instead of enjoying the opportunities afforded to their peers, young Palestinians in Lebanon must contend with limited access to education, denial of the right to work, discrimination, insecurity, and restrictions on movement. As a result, isolation, low self-esteem and depression are common – yet

access to critically needed mental health support is extremely limited. In response, MAP’s Adolescent Health Project is working to support young Palestinians in Lebanon, in partnership with the National Institution for Social Care and Vocational Training.

Our programme empowers adolescents in Lebanon with the knowledge to make informed choices while boosting their self-esteem, wellbeing and communication skills through activities and workshops. The sessions are safe, non-judgemental

spaces where young people can discuss any health and psychosocial issues freely.

Crucially, our sessions cover reproductive and adolescent health, tackling this longstanding taboo by affirming young people’s right to advice and information on these important subjects. Our programmes also focus on gender equity and women’s rights, which encourages better relations between men and women among young people, reducing gender-based discrimination and helping prevent gender-based violence.



# CAMPAIGNING FOR PALESTINIAN HEALTH AND DIGNITY

**MAP's Advocacy and Campaigns Team (ACT) advocates in the UK and internationally to break down the barriers to Palestinians' rights to health and dignity while addressing the root causes of health needs.**

In 2023, the team focused much of its attention on calling for an end to Israel's indiscriminate bombardment and siege of Gaza, while also advancing longer-term advocacy, campaigning and communications objectives.

We pursued change through five key areas of impact:

- Promoting better policy
- Public mobilisation
- Shifting narratives
- Strengthening networks
- Communities taking the lead



## PROMOTING BETTER POLICY

In 2023, we ran three delegations to the West Bank for British parliamentarians with the Council for Arab-British Understanding (Caabu). Delegates have since raised issues including attacks on healthcare and settler violence.

From October we pressed political leaders in the UK and internationally to call for an immediate ceasefire and an end to violations of international law. We briefed key policy-makers, including former Foreign Secretary David Cameron, former Deputy Foreign Secretary Andrew Mitchell and the new Prime Minister Keir Starmer. We also briefed His Majesty King Charles.

We provided 30+ briefings to parliamentarians and Select Committees, with MAP referenced at least 56 times in debates.

CEASE  
FIRE  
NOW

EMT Dr Nick Maynard travelled to the US to brief the White House, State Department and USAID officials and Members of Congress.

MAP also advocated for ending attacks on healthcare at the UN Human Rights Council, including a panel for diplomats alongside the Al Mezan Center for Human Rights.



2

## PUBLIC MOBILISATION

As a trusted voice with teams on the ground in Gaza and the West Bank, MAP recognises the importance of sharing the human stories and data from our teams, partners and the communities we serve, helping mobilise our supporters to take action while raising awareness of the situation across the occupied Palestinian territory among the broader public.

Our social media content was viewed more than 120m times and more than 1.6m people engaged with our content and actions, including reading and sharing news articles, donating, and participating in campaigns.

MAP's most successful campaign action resulted in almost 40,000 people emailing their MP to demand a ceasefire and the protection of Palestinians in Gaza from atrocity crimes.



3

## SHIFTING NARRATIVES

Our continuous, impactful work across the region has helped position MAP as one of the go-to expert organisations on Palestinian health in the UK and internationally, enabling us to amplify the voices of our staff, partner organisations and Palestinian healthcare workers.

MAP's work in the occupied Palestinian territory and Lebanon, our advocacy for health and dignity, and the voices of our staff appeared in the media more than 25,000 times. Our coverage was featured in media outlets across the world, from Chile to Japan. This included regular coverage across influential outlets in the UK and US like the BBC, New York Times, Washington Post, Channel 4 News, CNN, the Daily Telegraph and the Times.



4

## STRENGTHENING NETWORKS

MAP continues to partner with like-minded networks of partners to collectively build change.

We supported Gaza Medic Voices' vigil for healthcare workers in Gaza and released joint statements with other charities calling for international action to address the humanitarian crisis in Gaza. MAP also led several joint campaign actions including a vigil for children in Gaza, a lobby of parliament by British healthcare workers, and a campaign stunt outside the Global Hunger Summit calling for an end to Israel's siege. We helped Safeguarding Health



5

## COMMUNITIES TAKING THE LEAD

We keep the voices of the communities MAP serves at the forefront of our advocacy work, working collaboratively on our activities including delegations for parliamentarians, virtual tours for journalists, and communications outputs such as blogs and videos.

In 2023, we revised our approach to programme visits, to ensure that our work better protects these communities, and invited local partners to feedback on our advocacy and campaigning strategies.

During the war on Gaza, we worked closely with Social Development Forum (SDF) to create and promote social media content on the impact of the war on people with disabilities.





# AN UNWAVERING COMMITMENT: OUR PLANS FOR GAZA RESPONSE AND RECOVERY

**When Israel's military assault on Gaza began in October, MAP was one of the first international NGOs to respond, immediately releasing lifesaving humanitarian aid and supplying it where it was needed most.**



A father and his two sons among the ruins of their former home, Gaza. Photo: Mohammed Zaanoun

Since then, Israeli forces have killed more than 34,844 Palestinians, displaced over 75% of the population, and decimated Gaza's infrastructure, leaving people with extremely limited access to basic services.

The Israeli military's attacks have dismantled the health system, leaving the basic right to health utterly out of reach for Palestinians. Meanwhile, systematic restrictions of aid, severe overcrowding in shelters, and a lack of clean water and sanitation means young children are now dying from treatable diseases. Additionally, vital infrastructure has been critically damaged, from power grids, sewage systems and communication networks to education and health facilities.

Today, MAP remains one of the only international NGOs still operating in Gaza. Whatever comes next, we know that it will take years, if not decades for Gaza to recover. When Gaza is eventually able to move towards rebuilding, MAP will be there as long as we are needed, widening our emergency response areas and planning for the next phases around key scenarios.

## 1

### NUTRITION

**Hunger and starvation in Gaza are now at the highest level recorded on the Integrated Food Security Phase Classification scale.**

In response, on 1 June 2024 MAP launched an established nutrition program that procures and supplies food packets to families, conducts screening of vulnerable groups and provides nutrition treatment for those malnourished including therapeutic food supplements, and emergency treatments at our two newly established nutrition stabilisation centres.

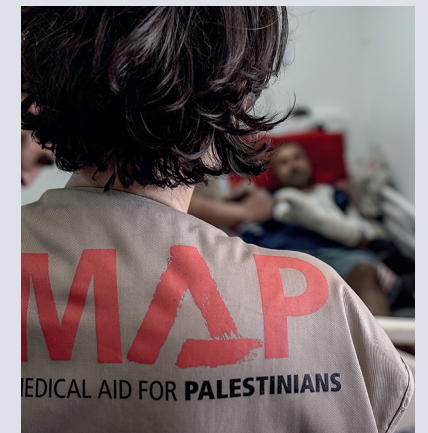
Based on initial planning, before 2025 we aim to have screened and treated an estimated 50,000 children, women and people with chronic health conditions in Khan Younis and Deir al Bhalla.

As the conflict's needs and funding context change, we plan to expand into the rest of Gaza and reach an additional 100,000 people, and by April 2026 aim to have supported over 150,000 people. We will adapt and develop the programming as the context changes.

We are working in partnership with local NGO Ard El Insan who MAP has been working with for over a decade.

“CHILDREN IN GAZA ARE BEING STARVED AT THE FASTEST RATE THE WORLD HAS EVER KNOWN. THEIR SURVIVAL DEPENDS ON MORE FOOD, FUEL AND WATER ENTERING GAZA IMMEDIATELY, AS WELL AS A LASTING CEASEFIRE.”

FIKR SHALLTOOT,  
MAP'S GAZA DIRECTOR





# 2

## MEDICAL CARE

MAP will deliver effective, sustainable medical interventions in Gaza, building off our extensive experience, local staff, and longstanding links with community partners, hospitals, and health providers.

Our team in Gaza were the first to respond to the current emergency, releasing US\$570,000 of prepositioned supplies to healthcare providers working under bombardment. Between then and end of March 2024, we have delivered a further US\$5.7m+ of lifesaving medicine and supplies.

MAP also sent one of the first Emergency Medical Teams (EMTs) to support local healthcare staff. Since then, we've dispatched a further five teams with plans

to send at least seven more between May and December, including to the north of Gaza if possible. The EMTs work alongside local healthcare workers, treating patients in need of critical orthopaedic, vascular and trauma surgery.

We are coordinating with WHO and others to repair and rehabilitate services at Nasser Hospital in Khan Younis, the most important referral hospital in southern Gaza before its recent near destruction.

Once the immediate conflict ends we plan to expand our support, rebuilding prepositioned stocks of medical supplies, rehabilitating hospital departments providing specialist care and offering medical training to medical staff for complex injuries and conditions.

# 3

## PUBLIC HEALTH AND COMMUNICABLE DISEASES

Communicable diseases are spreading rapidly in Gaza due to a lack of water, basic hygiene, sanitation, food, and primary healthcare. As of May 2024, 650,000+ cases of acute respiratory tract infections have been recorded.

In response, MAP is supplying camps and shelters with hygiene kits and health education, and collecting data from 15 health facilities as part of coordinated health monitoring.

Providing displaced people with access to frontline services is key to addressing this serious issue, which is why throughout Gaza, MAP is establishing mobile health

“THE EXCESS DEATHS FROM COMMUNICABLE DISEASES WILL DWARF THE NUMBER OF TRAUMA-RELATED DEATHS.”

PROF. NICK MAYNARD,  
MAP EMT

outreach centres and primary healthcare clinics that will treat infectious diseases. This includes at least four in the south and two in the north, each estimated to serve 30,000 patients annually.

As of early June, 12 medical points providing sexual and reproductive health services have been set up.

Beyond this, we will establish new water, sanitation and hygiene (WASH) groups in key displacement sites, provide access to clean drinking water and toilets, and repair water systems used by at least 10,000+ people.

# 4

## MENTAL HEALTH AND PSYCHOSOCIAL SUPPORT

“WE HAD NO TIME TO MOURN OUR LOVED ONES. WE WERE BUSY TRYING TO SURVIVE.”

MAP STAFF MEMBER

Even before October, Israel's ongoing occupation and blockade placed the Palestinian people under extreme, prolonged stress. Now, the relentless bombardment of densely populated civilian areas in Gaza has worsened this mental health crisis, with children left particularly vulnerable.

We will ensure Mental Health and Psychosocial Support (MHPSS) is a key focus by integrating into all areas of our response.

As well as ensuring programmes are accessible to those suffering psychological distress, MAP will provide psychological first-aid training to our staff and partners, and build on our existing work with local partners to integrate

MHPSS services across all functioning medical points. This work will be informed by inter-agency standing committee guidelines.

Our Gaza team will recruit staff to oversee the delivery of psychological first aid, our partner the Royal College of Psychiatry will help us strengthen psychiatric care through training, and future missions of mental health professionals will provide response support in the same way as EMTs.



# 5

## DISABILITY

Disability is a programme priority area for MAP, with people injured by previous conflicts still waiting for complex surgeries to reconstruct shattered limbs.

However, the number of life-changing injuries emerging from the current crisis is staggering. Around 10 children each day lose a limb. Others have sustained vision and hearing loss from the firing, shelling and bombing, while those already living with a disability have been severely impacted.

In response, disability will become fully mainstreamed throughout MAP's programming, improving access and removing barriers to services. We will deliver assistive devices to at



**I SAW 15 PATIENTS NEEDING LIMB AMPUTATIONS, THE MAJORITY OF WHICH WERE ONLY NECESSARY BECAUSE THEY WERE LEFT WITHOUT ANY PROPER MEDICAL CARE DURING ISRAEL'S SIEGE OF SHIFA HOSPITAL.**

DR TAYSEER AL-TANNA,  
VASCULAR SURGEON,  
AL-AHLIA HOSPITAL

least 5,000 people in the next year, work towards providing physiotherapy to 2,000+ people, and identify new partners to help us provide community-level disability interventions.

We'll also recruit disability staff in Gaza, and develop a new programme for the early identification and treatment of disability in children. Our medical teams will undertake corrective surgery for people with limb injuries to improve their movement and quality of life. In the recovery phase, we aim to support the rebuilding of physiotherapy services in hospitals.

# 6

## PROTECTION

**The protection environment in Gaza has been devastated, leaving its entire population exposed to multiple intersectional protection risks, including attacks on civilians, child and forced family separation, gender-based violence, denial of access to humanitarian aid and forced displacement. Everyone is at significant risk of wide-ranging human rights violations – no one in Gaza is safe.**

MAP's protection programme will establish services that can be integrated across our programming, including case management for gender-based violence which will be scaled up and integrated along with health, nutrition and other sector responses. We will also set up psychosocial support and individual protection assistance for people with specific needs. Protection mainstreaming staff will monitor the programmes' progress, and recommend and carry out any necessary remedial measures.

## THANK YOU

We are deeply grateful to the many new and existing supporters from some 160 countries who donated in unprecedented levels to MAP's emergency fundraising appeal, launched on 8th October, in response to the conflict in Gaza.

We would like to express our deep and grateful thanks to all supporters, funders and donors including those who have requested to remain anonymous.

It is only with your continued support in 2024 that we can work to restore health, dignity and hope to the lives of ordinary people in the occupied Palestinian territory and Lebanon.

Alexei and Linda Sayle

Alistair Thomson

Arifa Einaudi

Avaaz

Bernard Lo & Anne McGhee

Choose Love

Culture of Resistance

David Grundy

Dr Graham and Mrs Anne Bryce

Dr Naheed Khan

Dr Peter Barham & Dr Jennie  
Metaxa-Barham

Forte Securities

Heba Zaphiriou-Zarifi

Iftikhar Ahmed

Jersey Overseas Aid

Karian and Box

Lawrence Waterman OBE

Magdi Jameel

Mahmoud El-Shaer

Mike Garty

Mr & Mrs Pountain

Muzz

NORWAC

Patti Mccoll

Sarah Al-Hamad

Stichting Vluchteling

Tariq Raqqaz

The Brand Trust

The Lady Fatemah Trust

The Masri Family

The Rockefeller Brothers Fund

UNICEF

United Nations: Occupied Palestinian  
Territory Humanitarian Fund

...and all of our donors who wish  
to remain anonymous.





# FINANCE REVIEW

For the year ended 31 December 2023

## FINANCE REVIEW

Income for the year was £34.7m compared to £9.5m in 2022. £29m of income was raised in the last three months of 2023. Expenditure was £14.2m compared to £11.6m in 2022. The level of free reserves was £17.9m as at 31 December 2023. The trustees consider that there is a reasonable expectation, based on the level of funding received, that the charity has adequate resources to continue in operational existence for the foreseeable future and, for that reason, the trustees continue to adopt the 'going concern' basis in preparing the accounts.

We are grateful to the generosity of our supporters following the invasion of Gaza in October 2023. This has allowed MAP to immediately undertake an emergency response programme, detailed above under our review of activities. In parallel to this, we have also developed key priority areas for our ongoing response during 2024. In view of the massive needs developing in Gaza, we are in the process of significantly scaling up our operations so that MAP can provide a sustained response in the coming years. To support this, in addition to utilising the reserves we currently hold, we are confident that we can grow our income to make a significant contribution to the immense need. We have a strong platform to build on, through our dedicated local staff on the ground and the long relationships we have developed with the medical sector and partner organisations in Palestine.

As the environment in which MAP works is constantly evolving, we have taken an agile approach to budgeting for 2024. This means that as programmatic plans evolve in response to the demands and prevailing circumstances on the ground, budgets will be adapted and updated. The trustees have endorsed this approach and have approved a preliminary budget for 2024 which will be updated and reviewed together with forecasts on a quarterly basis. The preliminary budget foresees an increase in resources that will ensure that not only programmatic work is delivered to a high standard but that operational support will match the pace of growth within a rigorous risk and internal control focus.

### Reserves Policy

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

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

Free reserves are the unrestricted funds held by a charity that may be spent on any of its charitable purposes. 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.

In setting the reserves requirement, trustees and senior management have developed 'risk group areas' based on the current risk register, and evaluated the scenarios that might reasonably arise should those risks materialise. Based on this review, the trustees would consider a sufficient level of free reserves to be between £4m-£5m. The midpoint of this range represents around two months of anticipated operating expenditure during 2024.

The approved preliminary budget for 2024 envisages increased expenditure funded by resources generated in 2023 which were unspent at the end of the year and which are thus accounted for as free reserves. This enables us to scale up and sustain our response to the developing situation in Gaza for the long term. This will allow the level of free reserves to return to the desired level, presently determined to be £4-5 million. Regular quarterly reporting on performance against the approved budget and forecasting for the remainder of the year will enable MAP to respond dynamically as this will be another challenging year but one to which MAP will rise. The continuing volatility in the global economy and geopolitical events and its potential impact on our income generation activities will also inform the trustees' monitoring of the financial position, including any need to adjust the desired level of free reserves during the year.

### Treasury Management Policy

The trustees have the power to invest in such assets as they see fit. The approved investment policy adopts a conservative approach, which presently allows for surplus cash funds in short-term deposits across a range of banks. Investment of surplus liquidity is managed with the objective of ensuring adequate liquidity for MAP's needs is available as well as managing risk at an acceptable level in a cost-effective way. The policy is under review to ensure it is appropriate for the current financial environment of MAP.

### 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 due diligence procedures for our medical suppliers in Palestine and Lebanon and we monitor their performance as part of our procurement procedures.

During 2023 we completed the audit of seven partners and hope to undertake a similar number of partner audits for 2024, depending on the situation in Gaza and West Bank.

In March 2024 MAP's Audit, Risk and Governance sub-committee (ARGC) reviewed the internal audit plan and strategy prepared by MAP's Senior Internal Audit and Compliance Manager and set priorities for MAP's internal audit assignments. Options to increase the capacity of the internal audit function were considered.

### Asset Values

We are required to disclose any substantial difference between the market value of land and buildings and the amount at which they are included in the balance sheet. Freehold property was donated to MAP in 1992 and recorded as an asset, based on the market value at that time. It had a balance sheet value of £99k at 31 December 2023 (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.



# FINANCE REVIEW

## Donated Goods and Services

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

## Time Donated by NHS Specialists

A total of 511 days of medical specialists' time was donated during their annual leave to our capacity building projects in Gaza, the West Bank and Lebanon. Using standard NHS rates to calculate the value of this donated time, based on roles and seniority, the total value of donated time in 2023 was £144k. A total of 63 volunteers joined 28 MAP missions in 2023.

## Donated Medical Equipment

In 2023, we received a total of £403k worth of equipment and supplies donated by medical institutions and companies to our capacity building projects.

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

## The Charity's Approach to Fundraising

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

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

MAP does not buy any data lists and will never sell our supporters' data. We have secure systems in place to prevent inappropriate access to data and protect individual privacy.

## Participation in Fundraising Regulation and Compliance with Fundraising Codes and Practice

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

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

## Complaints

MAP's complaints process is regularly reviewed and is managed within the Fundraising Team by the Supporter Care and Database Manager. In 2023 the organisation received two complaints relating to fundraising.

## Protecting Vulnerable People

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

We are signed up to the Fundraising Preference Service, through which we have received 33 requests from supporters over five years, one in 2023.

## Monitoring Fundraising Activities Undertaken by Third Parties

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

# Risks and Responsibilities

## Principal Risks and Uncertainties

In 2023 the Audit, Risk and Governance sub-committee (ARGC), made up of trustees and two recently appointed independent members has continued to exercise oversight of the management of MAP's principal risks and uncertainties. The ARGC:

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

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

- Response to the ongoing emergency compromised due to current war escalation in Gaza including closure/severe impediment to access/operations of the overseas office;
- Injury, loss of life or kidnap of staff or visitors caused by outbreak of war or escalation of violence;
- Significant reputational damage (but not resulting in closure or severe impediment to access or operations of an overseas office);

# FINANCE REVIEW

- Loss of direction and impact;
- Significant reduction in funding for programmes; and,
- Disruption of organisational operations due to technological failures or cybersecurity breaches.

In December 2023, the following were identified as the priority risk mitigation actions for the Senior Management team for the coming year:

- Review of arrangements for medical procurements and medical missions through Egypt;
- To consider other main implications and impact on operations and review needs for remote working in the occupied Palestinian territory;
- Activation of a tailored crisis management plan and regular meetings of Crisis Management team to navigate the evolving situation, and take appropriate decisions. Twice weekly Egypt operations meetings held to refine operations and resource allocation;
- Security briefing for internationals disseminated to all visitors. Visitors and all medical missions to acknowledge the need for compliance with all safety and security measures;
- Support to MAP staff to relocate to safer places, and arrange for deconfliction of those places;
- Enhance staff access to some basic commodities including food, water and non-food items;
- Monitor Israeli military and settler attacks daily and adjust planned fieldwork accordingly;
- Make deliveries directly to hospitals. Liaise with other NGOs which can support transportation and storage;
- Ensure compliance with Political Impartiality policy and update Social Media guidelines;
- Provide appropriate mental health and psychosocial support and 1-2-1s with staff and encourage holiday taking even where it seems difficult to be absent;
- Develop and maintain sufficient capacity to ensure strong monitoring and evaluation and donor reporting; and,
- Continue to review and test cybersecurity defences. Staff will receive ongoing cybersecurity guidelines, and secure communication tools will be implemented. Develop an IT crisis management plan, ensuring regular updates for our systems.

## Statement of Trustees' Responsibilities

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

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

of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

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

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

## Objectives and Key Results

There are financial and non-financial performance measures throughout the Trustees' Report, highlighted in the breakout boxes. We have not given prior year comparisons for these measures, as everything changed on 7 October 2023 and comparisons would be of very limited worth. We are working on providing a set of Objectives and Key Results for 2024 and onwards which will be serviceable for our planned upscale of operations.

## Auditor

Buzzacott LLP was appointed as the charitable company's auditor during the year following a rigorous procurement process.



# PURPOSES AND GOVERNANCE

For the year ended 31 December 2023



## KEY POLICIES AND PROCESSES



### DIVERSITY AND INCLUSION

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



### REMUNERATION

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



### SAFEGUARDING

Given the environments within which we work and the complexity of some of our projects, the protection of children and vulnerable adults is critical. We are committed to maintaining the highest standards within our organisation and partners, and to the regular review of our policies and protocols and the training of all staff. MAP rolled out its new safeguarding policy in 2023, available in both English and Arabic. All new MAP staff, trustees, and medical volunteers will continue to complete safeguarding training.



### CORE HUMANITARIAN STANDARDS

MAP works in accordance with humanitarian principles. Accountability to the communities we work alongside is central to our ethos. The Core Humanitarian Standard (CHS) sets out nine commitments that humanitarian organisations make throughout their programme delivery. The CHS Commitments' overall aim is to put people at the centre of humanitarian response. As a member of the CHS Alliance, we work in line with these commitments and continuously review our practice.



### MONITORING AND EVALUATION

MAP is committed to providing monitoring and evaluation training and support to partners and is undertaking a revision of our PMEAL (Planning; Monitoring; Evaluation; Accountability; Learning) strategy. MAP applies a new human rights framework in all its internal and external programme evaluations and will continue the development of its new online PMEAL system in 2024. New specialist M&E staff will be recruited in 2024 to increase MAP's M&E capacity and strengthen our PMEAL processes.



### GENERAL DATA PROTECTION REGULATION (GDPR)

Protecting the data of the people we support, our donors, and our partners is of paramount importance. Our processes are in accordance with GDPR and our team is fully trained to keep data safe and communications in accordance with the wishes of donors and other stakeholders. For more information on how we handle donor data, please see page 32.



CONSTITUTION AND GENERAL INFORMATION

Charity Governance Code and Self-Assessment

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

- Shall be carried out every two years unless otherwise agreed by the Board;
- May be undertaken internally by one or more trustees or co-opted members of ARGCC, or externally by a third party with appropriate expertise if agreed by the Board; and,
- Shall be reported to the Board, with recommendations for strengthening any identified weaknesses.

A review is currently underway.

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 were 78 full-time equivalent staff members at 31 December 2023. During 2023 we have continued to build up our capacity to deliver high quality programmes and to consolidate and enhance the added value we bring to our partnerships.

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

Senior Management Team

Ms Melanie Ward (to 5 July 2024)	Mr Sameer Sah Director of Programmes
Mr Iain McSeveny Acting Co-CEO (from 30 May 2024) and Director of Finance and Operations	Mr Eimon Eldrieny Director of Programmes, Egypt (Acting) from 15 Oct 23
Ms Sue Turell Acting Co-CEO (from 30 May 2024) and Acting Director of Fundraising (1 May 2024 until 1 July 2024)	Ms Fikr Shalltoot Director of Programmes, Gaza
Ms Shabby Amini Director of Fundraising from July 2 2024	Mr Ali Dakwar Director of Programmes, Lebanon to 2 Jun 23
	Ms Wafa Dakwar Director of Programmes, Lebanon from 2 Oct 23

Ms Aisha Mansour Director of Programmes, West Bank	Ms Amanda Ball Director of Fundraising from 2 May 23
Mr Rohan Talbot Director of Advocacy & Campaigns	Ms Diane Gault Director of Fundraising to 6 Apr 23

Operational Planning and Strategy Development

MAP’s strategy, developed during 2022 for the five-year period from 2023-2027, has been overtaken by events in Gaza. Led by the CEO, MAP’s senior management team have managed the immediate response to the emergency, developing programme priority areas (discussed above). An organisational development plan is being developed to enable MAP to sustain activities at higher levels of operations.

Our CEO Melanie Ward was on a leave of absence from 30 May 2024 until her resignation on 5 July 2024, having been elected as a Member of Parliament. Iain McSeveny and Sue Turell have been appointed as acting Co-CEOs. The Board has begun recruitment for our next CEO.

President

The Baroness Morris of Bolton OBE DL

Patrons

Dr Swee Chai Ang FRCS  
Sir Terence English KBE FRCS  
The Baroness Kennedy of the Shaws QC

Registered Office

33a Islington Park Street, London N1 1QB

Solicitors

Bates Wells LLP,  
10 Queen Street Place, London EC4R 1BE

Bankers

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

Auditors

Buzzacott LLP  
130 Wood Street,  
London EC2V 6DL

CONSTITUTION AND GENERAL INFORMATION

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 advocate 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.

Governance

Medical Aid for Palestinians was established in 1984 and is a non-governmental, independent, non-political, non-religious charitable organisation. MAP is a company limited by guarantee incorporated in the United Kingdom on 27 March 1995 (Registered no: 3038352). MAP also registered as a charity on 29 March 1995 (Registered no: 1045315).

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

MAP is governed by a Board of Trustees in accordance with the Charities Act 2011 which also acts as MAP’s Directors for the purposes of the Companies Act 2006. The liability of Members in the event of the company being wound up is limited to a sum not exceeding £10 each.

Board of Trustees

Ms Sarah Eldon – Chair (to 19 April 23 and from 1 Sep 23)	Ms Mary O’Shea Mr Mike Egan
Mr Richard Burden – Chair (20 Apr 23 to 30 Aug 23)	Mr Jacob Burns
Ms Shireen Jayyusi – Vice Chair	Mr Ade Bamigboye (from 17 Apr 23)
Ms Hilary Wild – Treasurer	Mr Nick Moberly (from 21 Mar 24)
Professor Graham Watt	Mr Ghassan Abu Sittah (to 19 Oct 23)
Ms Katharine Al Ju’beh (to 16 Jun 24)	Ms Najwa Abdallah (to 21 Mar 24)
Mr Ramzi Nasir	
Mr Richard Makepeace	

Recruitment and Appointment of Charity Trustees

We have a policy of advertising openly for new trustees. Formal interviews are conducted, and the successful candidates are voted onto the board at a board meeting. They are given an introduction to the work of the charity by the chair and chief executive and are provided with the information necessary to fulfil their duties.

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

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

The Trustees Annual Report, including the Strategic 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  
8 July 2024



INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the ‘charitable company’) for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company’s affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the

other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

- In our opinion, based on the work undertaken in the course of the audit:
- The information given in the trustees’ report, which is also the directors’ report for the purposes of company law and includes the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and,
  - The trustees’ report, which is also the directors’ report for the purposes of company law and includes the Strategic Report, has been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

- In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees’ report including the Strategic Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- Adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
  - The charitable company financial statements are not in agreement with the accounting records and returns; or
  - Certain disclosures of Trustees’ remuneration specified by law are not made; or,
  - We have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of responsibilities of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF MEDICAL AID FOR PALESTINIANS

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: *How the audit was considered capable of detecting irregularities including fraud* Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
  - Tested journal entries to identify unusual transactions;
  - Assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and,
  - Used data analytics to investigate the rationale behind any significant or unusual transactions.
- In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- Agreeing financial statement disclosures to underlying supporting documentation;
  - Reading the minutes of meetings of management and those charged with governance;
  - Obtaining details of work carried out by internal auditors in connection with compliance with local laws and regulations;
  - Enquiring of management in the UK and other countries as to actual and potential litigation and claims; and,
  - Reviewing any available correspondence with HMRC and the charitable company’s legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities is available on the Financial Reporting Council’s website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor’s report.

Use of Our Report

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

 9 July 2024

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



## STATEMENT OF FINANCIAL ACTIVITIES

Statement of financial activities (incorporating an income and expenditure account)  
For the year ended 31 December 2023

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
<b>Income from:</b>					
Donations and legacies	3	19,601	10,790	30,391	7,331
Charitable activities	4	-	3,796	3,796	1,952
Other trading activities	5	269	249	518	175
<b>Total income</b>		19,870	14,835	34,705	9,458
<b>Expenditure on:</b>					
Raising funds		2,246	-	2,246	1,362
Charitable activities	6	3,441	8,485	11,926	10,275
<b>Total expenditure</b>		5,687	8,485	14,172	11,637
<b>Net income/(expenditure) and movement in funds</b>	7	14,183	6,350	20,533	(2,179)
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,908	294	4,202	6,381
<b>Total funds carried forward</b>		18,091	6,644	24,735	4,202

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.

## BALANCE SHEET

As at 31 December 2023

Company No. 03038352

	Note	£k	Dec-23 £k	£k	Dec-22 £k
<b>Fixed assets:</b>					
Tangible assets	11		157		120
<b>Current assets:</b>					
Debtors	12	3,946		1,555	
Cash at bank and in hand		23,548		4,574	
		27,494		6,129	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	(2,916)		(2,047)	
<b>Net current assets</b>			24,578		4,082
<b>Total net assets</b>			24,735		4,202
<b>The funds of the charity:</b>					
Restricted income funds			6,644		294
Unrestricted general fund			18,091		3,908
<b>Total charity funds</b>			24,735		4,202

Sarah Eldon  
Chair  
8 July 2024

Hilary Wild  
Treasurer  
8 July 2024



# STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	Note	£k	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Net cash provided by/(used in) operating activities	16		19,199	(5,199)
Cash flows from investing activities:				
Purchase of fixed assets		(59)		(26)
Net cash used in investing activities			(59)	(26)
Change in cash and cash equivalents in the year			19,140	(5,225)
Cash and cash equivalents at the beginning of the year			4,574	9,232
Change in cash and cash equivalents due to exchange rate movements	17		(166)	567
Cash and cash equivalents at the end of the year	17		23,548	4,574

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

# NOTES TO THE FINANCIAL STATEMENTS

## 1 Accounting Policies

### a) Statutory Information

Medical Aid for Palestinians is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 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.

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

### c) Public Benefit Entity

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

### d) Critical Accounting Estimates and Areas of Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. This includes assessing the impact of the ongoing global conflicts and the increase in the costs of living on the charity's income, expenditure and financial position (see assessment of going concern below).

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

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

### e) Going Concern

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

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

## f) Income

Income, including income from government and other grants, 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.

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

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

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

Donated goods are recognised at a value equivalent to their market value when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. A corresponding amount is then recognised in expenditure at the date the goods are received by our hospital partners in the countries in which we operate.

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

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



# NOTES TO THE FINANCIAL STATEMENTS

### g) Fund Accounting

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

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

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

### h) Expenditure

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

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

### i) Allocation of Organisational Support Costs

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

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

### j) Operating Leases

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

### k) Tangible Fixed Assets

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

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

- |                         |          |                  |         |
|-------------------------|----------|------------------|---------|
| • Freehold buildings    | 50 years | • IT equipment   | 3 years |
| • Fixtures and fittings | 5 years  | • Motor vehicles | 3 years |

### l) Debtors

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

### m) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term 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.

### n) Creditors and Provisions

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

### o) 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).

### p) Foreign Currencies

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

### q) Financial Instruments Policy

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 2 Detailed Comparatives for the December 2022 Statement of Financial Activities

	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
<b>Income from:</b>			
Donations and legacies	4,933	2,398	7,331
Charitable activities	-	1,952	1,952
Other trading activities	150	25	175
<b>Total income</b>	<b>5,083</b>	<b>4,375</b>	<b>9,458</b>
<b>Expenditure on:</b>			
Raising funds	1,362	-	1,362
Charitable activities	6,194	4,081	10,275
<b>Total expenditure</b>	<b>7,556</b>	<b>4,081</b>	<b>11,637</b>
<b>Net (expenditure)/income and movement in funds</b>	<b>(2,473)</b>	<b>294</b>	<b>(2,179)</b>
Total funds brought forward	6,381	-	6,381
<b>Total funds carried forward</b>	<b>3,908</b>	<b>294</b>	<b>4,202</b>

## 3 Income From Donations and Legacies

	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
Gifts	18,958	10,241	29,199	3,868	1,239	5,107
Donated goods and services (see below)	-	549	549	-	1,159	1,159
Legacies	643	-	643	1,065	-	1,065
	<b>19,601</b>	<b>10,790</b>	<b>30,391</b>	<b>4,933</b>	<b>2,398</b>	<b>7,331</b>

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

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

	Year Ended Dec-23 Total days	Year Ended Dec-23 Total £k	Year Ended Dec-22 Total days	Year Ended Dec-22 Total £k
<b>Donated goods and services</b>				
NHS specialists: donation of time during annual leave	511	144	815	258
Donations in kind		403		-
Donations of medical equipment		2		901
		<b>549</b>		<b>1,159</b>

## 4 Income From Charitable Activities

The following restricted grants were received:

	Year Ended Dec-23 Total £k	Year Ended Dec-22 Total £k
<b>Avaaz:</b> Emergency response in Gaza	<b>177</b>	-
<b>Choose Love:</b> Emergency response in Gaza	<b>130</b>	-
<b>NOWRAC:</b> Emergency response in Gaza	<b>247</b>	-
<b>Humanity First:</b> Emergency response in Gaza	<b>9</b>	-
<b>Islamic Help:</b> Emergency response in Gaza	<b>33</b>	-
<b>Keep a Child Alive:</b> Emergency response in Gaza	<b>16</b>	-
<b>Muntada Aid:</b> Emergency response in Gaza	<b>5</b>	-
<b>Penny Appeal UK:</b> Gaza MoH recovery - zero stock	<b>2</b>	20
<b>Penny Appeal USA:</b> Emergency response in Gaza	<b>30</b>	-
<b>Salam Charity:</b> Emergency response in Gaza	<b>15</b>	-
<b>Stichting Vluchteling:</b> Emergency response in Gaza	<b>195</b>	-
<b>UN OCHA:</b> Emergency response in West Bank	<b>585</b>	-
<b>UN OCHA:</b> Preposition trauma and emergency supplies	<b>451</b>	-
<b>UN OCHA:</b> Emergency response in Gaza	<b>592</b>	-
<b>Islamic Relief Worldwide:</b> Emergency response in East Jerusalem	-	4
<b>Human Appeal:</b> Emergency response in East Jerusalem and Gaza	-	14
<b>Penny Appeal:</b> Winter supplies for vulnerable families in Lebanon	-	132
<b>RCPCH:</b> Childhood disability in Lebanon refugee camps	-	1
<b>UN OCHA:</b> Catheterisation in Gaza	-	257
<b>UN OCHA:</b> Trauma and emergency preparedness in Gaza and EJ	-	307
<b>UN OCHA:</b> Support for renal and oncology patients in Gaza	<b>160</b>	<b>250</b>
<b>Sub-total for emergencies and complex hospital care</b>	<b>2,647</b>	<b>985</b>
<b>Jersey Overseas Aid:</b> Protecting GBV survivors in North Gaza	-	39
<b>UNICEF:</b> MHPPS projects in Lebanon	<b>859</b>	<b>769</b>
<b>Sub-total for mental health and psychosocial support</b>	<b>859</b>	<b>808</b>
<b>Jersey Overseas Aid:</b> Sexual reproductive health and rights for women/girls with autism, learning difficulties in Gaza	<b>66</b>	-
<b>RCPCH:</b> Childhood disability among Palestinian refugees in Lebanon	<b>10</b>	-
<b>Sub-total for disability</b>	<b>76</b>	-
<b>Arab Fund:</b> Community midwives in Lebanon refugee camps	<b>30</b>	100
<b>Jersey Overseas Aid:</b> Reproductive health and GBV in Gaza	<b>37</b>	-
<b>Islamic Relief Worldwide:</b> Improving neonatal care in West Bank	<b>142</b>	-
<b>Penny Appeal:</b> Malnourished children Gaza	<b>5</b>	5
<b>Jersey Overseas Aid:</b> Protecting GBV survivors in North Gaza	-	39
<b>Juzoor:</b> Family medicine in West Bank	-	15
<b>Sub-total for women’s and children’s health</b>	<b>214</b>	<b>159</b>
<b>Total income from charitable activities</b>	<b>3,796</b>	<b>1,952</b>

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



## NOTES TO THE FINANCIAL STATEMENTS

### 5 Income From Other Trading Activities

	Year Ended Dec-23 Unrestricted £k	Year Ended Dec-23 Restricted £k	Year Ended Dec-23 Total £k	Year Ended Dec-22 Unrestricted £k	Year Ended Dec-22 Restricted £k	Year Ended Dec-22 Total £k
Events	269	249	518	150	25	175

### 6a Analysis of Expenditure on Charitable Activities (Current Year)

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

### 6b Analysis of Expenditure on Charitable Activities (Prior Year)

<b>Grants to partner organisations</b>					
Emergencies and complex hospital care	263	4	252	-	519
Disability	347	208	44	-	599
Mental health and psychosocial support	78	947	182	-	1,207
Women's and children's health	369	68	98	-	535
Advocacy and campaigns	-	-	-	5	5
<b>Direct programme costs</b>					
Emergencies and complex hospital care	2,995	171	385	-	3,551
Disability	362	2	29	-	393

Mental health and psychosocial support	1	64	84	-	149
Women's and children's health	329	393	163	-	885
Advocacy and campaigns	-	-	-	86	86

<b>Programme implementation and monitoring costs</b>					
Salaries	653	292	356	160	1,461
Other operating costs	213	199	185	1	598
	5,610	2,348	1,778	252	9,988

<b>Organisational support costs (see below)</b>					
	155	78	50	4	287
	5,765	2,426	1,828	256	10,275

Under the provisions of paragraph 16.22 of the Charities SORP, 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.

#### Description of Thematic Areas

##### Emergencies and Complex Hospital Care

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

##### Disability

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

##### Mental Health and Psychosocial Support

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

##### Women's and Children's Health

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

##### Advocacy and Campaigns

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

## NOTES TO THE FINANCIAL STATEMENTS

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
<b>Organisational support costs</b>		
Staff costs	333	351
Staff recruitment, training and welfare	92	129
Vehicle and travel costs	10	13
Premises and utility costs	87	62
Communication costs	(1)	14
Depreciation	14	4
Bank and finance charges	1	1
Non capitalised IT costs	90	95
Governance costs	213	220
<b>Organisational support costs excluding foreign exchange (gains)/losses</b>	<b>839</b>	<b>889</b>
Foreign exchange losses/(gains)	166	(567)
	1,005	322

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

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
<b>Allocation of organisational support costs</b>		
Programme costs:		
Gaza	585	155
Lebanon	158	78
West Bank	112	50
Advocacy and campaigns	11	4
	866	287
Cost of raising funds	139	35
	1,005	322

### 7 Net Income for the Year

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
This is stated after charging:		
Depreciation	22	13
Operating lease rentals:		
Property	74	57
Other	17	10
Auditors' remuneration (excluding VAT):		
Audit fees	32	20
Audits of overseas offices	30	24
Audits of overseas partner organisations	11	17
Foreign exchange losses/(gains)	166	(567)

### 8 Analysis of Staff Costs, Trustee Remuneration and Expenses, and Cost of Key Management Personnel

	Total Year Ended Dec-23 £k	Total Year Ended Dec-22 £k
Staff costs were as follows:		
Salaries and wages	2,515	2,314
Redundancy and termination payments	-	58
Social security costs	152	174
Employer's pension and end of service benefit costs (see note below)	388	181
	3,055	2,727

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

	Total Year Ended Dec-23 numbers	Total Year Ended Dec-22 numbers
The number of employees whose emoluments fell within the following bands were:		
£k		
80-90	1	1
70-80	3	-
60-70	2	3

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 2023	578
Net charge for the year	230
Closing balance at 31 December 2023	808

Total employee benefits including remuneration and pension contributions of the key management personnel (MAP's Senior Management Team) for the year to December 2023 were £627k (Dec-22: £511k).

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (Dec-22: £nil). No charity trustee received payment for professional or other services supplied to the charity (Dec-22: £nil).

Trustees' expenses representing the payment or reimbursement of travel and subsistence costs totalled £4,439 (Dec-22: £1,207).

Aggregate donations from related parties were £3,538 (Dec-22: £904). There were no further related party transactions.



## NOTES TO THE FINANCIAL STATEMENTS

### 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:

	2023 AHC	2023 FTE	2022 AHC	2022 FTE
Project and support staff	58	57	58	58
Marketing and fundraising	14	13	9	9
Management and administration	5	5	5	4
Advocacy and campaigns	3	3	3	3
	80	78	75	74

### 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 and fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the year	201	14	105	56	376
Additions in year	-	-	59	-	59
At the end of the year	201	14	164	56	435
Depreciation					
At the start of the year	99	14	99	44	256
Charge for the year	3	-	13	6	22
At the end of the year	102	14	112	50	278
Net book value					
At the end of the year	99	-	52	6	157
At the start of the year	102	-	6	12	120

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

Land with a value of £40k (Dec-22: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

### 12 Debtors

	Dec-23 £k	Dec-22 £k
Tax recoverable on gift aid	2,236	130
Accrued legacy income	636	1,095
Accrued grant income	402	270
Accrued donation income	415	-
Prepayments and other debtors	257	60
	3,946	1,555

### 13 Creditors: Amounts Falling Due Within One Year

	Dec-23 £k	Dec-22 £k
Trade creditors	215	149
Taxation and social security	57	75
Deferred income	-	147
Accruals	1,801	1,073
End of service accruals for overseas staff (also see note 8)	808	578
Holiday pay accrual	25	25
Other creditors	10	-
	2,916	2,047

### 14a Current Year Analysis of Net Assets Between Funds

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

### 14b Prior Year Analysis of Net Assets Between Funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	120	-	120
Net current assets	3,788	294	4,082
Total net assets	3,908	294	4,202

### 15a Movements in Funds

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Fund balances at 31 December 2023 are represented by:				
Gaza disability	-	141	(141)	-
Gaza emergencies and complex hospital care	250	12,174	(5,894)	6,530
Gaza mental health and psychosocial support	-	19	(19)	-
Gaza women's and children's health	10	281	(291)	-
Lebanon disability	-	18	(18)	-
Lebanon emergencies and complex Hospital care	-	48	(48)	-
Lebanon mental health and psychosocial support	-	1,065	(1,065)	-

## NOTES TO THE FINANCIAL STATEMENTS

### 15a Movements in Funds (Continued)

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Lebanon women's and children's health	-	169	(89)	80
West Bank disability	-	17	(17)	-
West Bank emergencies and complex hospital care	-	705	(705)	-
West Bank mental health and psychosocial support	-	28	(28)	-
West Bank women's and children's health	-	169	(169)	-
Advocacy across all areas	34	1	(1)	34
Restricted funds	294	14,835	(8,485)	6,644
Unrestricted funds:				
General funds	3,908	19,870	(5,687)	18,091
Total unrestricted funds	3,908	19,870	(5,687)	18,091
Total funds	4,202	34,705	(14,172)	24,735

### 15b Prior Year Movement in Funds

	At the start of the year £k	Income and gains £k	Expenditure and losses £k	At the end of the year £k
Fund balances at 31 December 2022 are represented by:				
Gaza disability	-	13	(13)	-
Gaza emergencies and complex hospital care	-	1,474	(1,224)	250
Gaza mental health and psychosocial support	-	51	(51)	-
Gaza women's and children's health	-	270	(260)	10
Lebanon emergencies and complex hospital care	-	130	(130)	-
Lebanon mental health and psychosocial support	-	771	(771)	-
Lebanon women's and children's health	-	141	(141)	-
West Bank disability	-	8	(8)	-
West Bank emergencies and complex hospital care	-	166	(166)	-
West Bank mental health and psychosocial support	-	12	(12)	-
West Bank women's and children's health	-	146	(146)	-
Advocacy across all areas	-	34	-	34
Restricted funds	-	3,216	(2,922)	294
Unrestricted funds:				
General funds	6,381	5,083	(7,556)	3,908
Total unrestricted funds	6,381	5,083	(7,556)	3,908
Total funds	6,381	8,299	(10,478)	4,202

### 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 £14.8m (2022: £3.2m). In response to the conflict in Gaza and West Bank, we received a significant amount of restricted donations in the last quarter of 2023, much of which will not be expended until 2025, depending on the level of access into Gaza.

### 16 Reconciliation of Net Income/(Expenditure) to Net Cash Flow Provided by/(Used in) by Operating Activities

	Dec-23 £k	Dec-22 £k
Net Income/(expenditure) for the reporting period (as per the statement of financial activities)	20,533	(2,179)
Depreciation charges	22	13
Increase in debtors	(2,391)	(729)
Increase/(decrease) in creditors	869	(1,737)
Foreign exchange losses/(gains)	166	(567)
Net cash provided by/(used in) operating activities	19,199	(5,199)

### 17 Analysis of Cash and Cash Equivalents

	1 Jan 2023 £k	Cash flows £k	31 Dec 2023 £k
Cash at bank and in hand	4,574	18,974	23,548
Total cash and cash equivalents	4,574	18,974	23,548

### 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-23 £k	Property Dec-22 £k	Equipment Dec-23 £k	Equipment Dec-22 £k
Less than one year	50	48	8	5
One to five years	-	-	5	-
Over five years	-	-	-	-
	50	48	13	5

### 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.





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