

Registered Charity No. 1045315

Company No. 3038352



MEDICAL AID FOR PALESTINIANS

(A charitable company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2017

Medical Aid for Palestinians

Report and Financial Statements for the year ended 31 December 2017

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Medical Aid for Palestinians

Reference and administrative information

CONSTITUTION AND GENERAL INFORMATION

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

HONORARY POSITIONS

The Baroness Morris of Bolton OBE DL	President
Dr Swee Chai Ang FRCS	Patron
Sir Terence English KBE FRCS	Patron
The Baroness Kennedy of the Shaws QC	Patron
Mr Isaac Nuseibeh FRCS	Patron
Rt Hon Lord Steel of Aikwood KT KBE PC	Patron

DIRECTORS/TRUSTEES

Mr Steven James - Chair from 07.12.2017	Mr Andrew Karney
Dr Phyllis Starkey - Vice-Chair	Dr Lina Nashef
Ms Siham Bortcosh - Treasurer	Ms Nabila Ramdani (from 12.10.2017)
Dr Jean Bowyer Brown	Mr Johnny Rizq
Mr Peter Coleridge	Professor Graham Watt (from 12.10.2017)
Ms Sarah Eldon (from 12.10.2017)	Mr Leith Al Masri (until 27.07.2017)
Sir Vincent Fean	Mr Alan Philips (until 07.12.2017)
Dr Ezzedin Gouta	Mr Alan Waddams (Chair until 07.12.2017)

KEY MANAGEMENT PERSONNEL

Aimee Shalan	CEO (from 01.03.2017)
Andy Ferguson	UK Director of Programmes
Fikr Shalltoot	Director of Programmes Gaza
Dr. Ali Dakwar	Director of Programmes Lebanon (from 01.12.2017)
Mira Mukarker	Director of Programmes West Bank
Iain McSeveny	Director of Finance
Neil Sammonds	Director of Advocacy & Campaigns
Tina Bajec	Director of Fundraising (from 02.01.2018)
Jo O'Neill	Director of Fundraising (until 31.12.2017)

SOLICITORS

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AUDITORS

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Bank Audi SAL
Ashrafieh Sodeco Branch
Beirut, Lebanon

Arab Bank
Ramallah, Palestine

Bank of Palestine
Ramallah, Palestine

REGISTERED OFFICE

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

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Trustees' report for the year ended 31 December 2017

The Trustees present their report and the audited financial statements for the year ended 31 December 2017.

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

Purposes and Aims

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

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

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

Our programmes address:

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

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

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

Review of Activities

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

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

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

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

<https://www.map.org.uk/publications/annual-reviews>

Essential Primary Healthcare

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

Family Medicine

Our Family Medicine project, implemented in the West Bank in partnership with the Foundation for International Development of Family Medicine in Palestine (FIDFMP) went from strength to strength in 2017. MAP helped An Najah University in Nablus to develop its training programme for family medicine specialists. The project supports the Ministry of Health's (MoH) three family medicine training centres in the West Bank, and is developing a transitional training course for all primary health care workers to gain a better understanding of family health care. We ran training workshops for key stakeholders, such as future family medicine trainers and current trainees, and helped the Palestine Medical Council to improve their examination/assessment process. There are a total of 20 fully trained and Board certified family medicine specialists to date and 17 trainees currently on the residency programme.

MAP was also delighted to support the launch of the Palestinian Association of Family Medicine at its inaugural conference in April 2017. The project will ultimately contribute to a more coordinated, person and family-centred approach to health care, improved health outcomes and reduced referrals to already overburdened hospitals.

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

MAP, together with our partner Islah Charitable Society, has been providing Bedouin communities in the Jordan Valley with a mobile health clinic since 2007. The clinic visits Bedouin communities to ensure access to regular quality primary healthcare.

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The clinic is staffed by a GP, a nurse and two community health workers who provide check-ups, care for pregnant women and infants, monitor patients with chronic diseases, and provide basic public health education to the residents of the communities they visit. A gynaecologist holds surgeries for pregnant women at a permanent clinic in Jericho and a lab technician conducts basic tests. The clinic runs first aid courses for members of the communities and provides hygiene kits twice a year so that communities can better meet their own needs. In 2017, the mobile clinic made 436 visits to households in 27 Bedouin camps, and a total of 9,209 consultations were made, including 501 consultations for pregnant women. In addition, 10,812 people attended 433 health awareness sessions on a variety of health topics.

Oncology Nursing Programme at Bethlehem University

MAP continued its support to Bethlehem University's Higher Diploma course for nurses in oncology and palliative care. The diploma is the first of its kind in the occupied Palestinian territory, and aims to increase the number of specialist cancer nurses in the West Bank in order to provide improved care for Palestinian patients with cancer. The diploma is training nurses to be accountable, use an evidence-based approach, make sound clinical judgments to improve the lives of patients, and help advance the science of cancer through participation in the latest international scientific research and practice. Four out of nine second-year students attended twelve day's clinical placement in Glasgow at various institutions and hospitals in October 2017. The diploma course received strong support from the Ministry of Health this year. A second cohort of eight new nurses enrolled on the programmes in 2017 as first year students, with a bigger cohort expected next year. We are looking forward to the graduation of the first cohort of nine nurses in June 2018.

Dunya Women's Cancer Centre

This year, MAP strengthened our breast cancer work, with Dunya Women's Cancer Centre, the only dedicated centre providing diagnostic and counselling services for women in the West Bank. The centre's clinical staff provide breast and gynaecological cancer diagnostic services including the provision of clinical physical exams, breast and pelvic ultrasound, mammography, cervical smears and biopsies - all depending on age, family history and clinical examination, according to international protocols and standards. Once diagnosed, patients are referred to specialist cancer units for treatment. The centre's staff also provide physiotherapy to patients who have undergone treatment and psychological counselling to diagnosed patients and their families. The centre has a significant public outreach component delivering lectures and information sessions around the West Bank to raise awareness of the symptoms of cancers, how to do breast self-examination, and combating myths about the illness. Media spots on the radio are also produced and broadcast to inform a wider audience.

Disability

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

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In the occupied Palestinian territory, more than one third of people with disabilities aged 15 years and over have never enrolled at school, while over 87 percent are not in work (Palestinian Central Bureau of Statistics, 2014). A 2010 study found that around 15 percent of the households in Palestinian refugee camps in Lebanon include a person with disability (American University of Beirut, 2010). MAP's commitment is to promote and uphold the principles defined by the UN Convention on the Rights of Persons with Disabilities and to promote an inclusive and holistic approach to community development. MAP supports a twin-track approach of both promoting the mainstreaming of disability within society, as well as supporting and providing for the specific needs of persons with disabilities, but always with the active participation and views of people with disabilities, their families and communities.

Support to Physiotherapy Centre and Early Intervention Unit in Al Bass

MAP has been supporting a physiotherapy centre and an early intervention unit in Al Bass refugee camp in southern Lebanon. The projects provide physical rehabilitation services, occupational therapy, speech therapy and special education to children with physical, mental and learning disabilities as well as childcare and respite services, educational and awareness sessions for families, and various referral services mainly for young children with disabilities and their families. In addition, the physiotherapy centre provides some assistive devices and home adaptations. Our project partner, the Sour Community Development Programme has been conducting community mobilisation and awareness activities aimed at supporting inclusion of children with disabilities in their groups of peers. They also offer community-based disability equality training for providers of early childhood education in South Lebanon to promote the integration of children with disabilities into mainstream kindergartens and schools. In 2017, as a result of the project's support, 29 children were enrolled in local schools and received follow-up support from multidisciplinary specialists. However, it remains extremely challenging to secure employment opportunities for young people with disabilities.

Community Based Rehabilitation Project: Inclusive and Accessible Society for All

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

Since 2013, MAP has been supporting Nusseirat Rehabilitation and Social Training Association and Al Wedad Society for Community Rehabilitation to promote community-based rehabilitation initiatives for people with disabilities in Gaza. The project aims to create an inclusive and accessible society for people with disabilities in the Middle Area of the Gaza Strip. The project's activities include training and awareness workshops on the rights of people with disabilities, psychosocial support for people with disabilities and their families, adaptations of municipal and public buildings to make them accessible to people with disabilities, advocacy campaigns to the local community, and on-the-job training. By the end of the last project phase, 60 PwDs were allocated job placements and spent 50 days undertaking on-job training to enhance their skills and their livelihood opportunities.

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Responding to the Reconstructive Surgical Needs of Palestinians in the Gaza Strip

MAP continued its collaboration with International and Disaster Emergency Aid Long-term Support UK (IDEALS), the Norwegian Aid Committee (NORWAC) and the Ministry of Health in Gaza to create a dedicated limb reconstruction unit at Al Shifa hospital. The unit is now up and running and its dedicated team of surgeons, nurses and physiotherapists are treating patients with complex limb injuries. The Limb Reconstruction service is now part of the orthopaedic department and is recognised as part of the orthopaedic structure within the Ministry of Health. This is the first unit in the occupied Palestinian territory that is dedicated to limb reconstruction. This year MAP coordinated three surgical missions with IDEALS and NORWAC to Gaza to undertake orthopaedic and plastic reconstructive surgery. The limb reconstruction clinic at Al Shifa saw 416 patients during 2017 and completed 65 surgeries. As a result of their training, the Shifa team can now carry out several orthopaedic procedures that they were unable to perform previously. In addition, two nurses completed their training placements at King's College Hospital.

Emergency Preparedness and Response

Conflict and military occupation continues to endanger Palestinian lives in both the occupied Palestinian territory and Lebanon. Hospitals are under-resourced and staff do not have the training they need to respond efficiently. In a volatile environment, preparation and training can make the difference between life and death. MAP is committed to improving the capacity of local communities to develop strong systems and protocols that can respond efficiently and effectively in emergency situations and to provide emergency care and assistance to those who are in desperate need. We work closely with local healthcare providers to ensure hospitals are appropriately stocked and equipped.

Burns Project West Bank

In 2017, staff from two Burns Units in the West Bank attended highly successful Essential Burns Care training, delivered by an experienced team from Interburns. Since the training, Primary Trauma Care instructors from the Ministry of Health subsequently began rolling out compulsory Essential Burn Care training for all Ministry of Health clinical staff. MAP sent a second surgeon from Alia Hospital in Hebron to a specialist burns unit in India to undertake a fellowship in burns care so that they can both provide the necessary leadership and clinical supervision to open and run the new burns unit. In August 2017, MAP in partnership with the Welfare Association and the Ministry of Health, opened a fully equipped Burns Unit at Alia Hospital in Hebron. Since opening, the unit has provided specialised medical burns services for 75 patients.

Neurosurgery Project In Gaza

During 2017, MAP conducted its first neurosurgery mission to Gaza to assess the availability and quality of services. A team of UK neurosurgeons and neurologists worked alongside Palestinian colleagues on a total of 25 complex cases. They completed an assessment of operating rooms in preparation for three neurosurgery missions which will take place in 2018.

Tertiary Healthcare Patient Relief Fund in Support of Palestinian Refugees from Syria

As a result of the ongoing conflict in Syria, an increasing number of Palestinians have been displaced to neighbouring countries, with a large proportion of them to Lebanon. Many of those displaced have chronic or life-threatening illnesses and while UNRWA and the Palestine Red Crescent Society are the main providers of healthcare for Palestinian refugees in Lebanon, the cost of treatment for tertiary care is only partially met by UNRWA.

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Tertiary treatment has to be conducted in private Lebanese hospitals. With UNRWA unable to offer total coverage of tertiary care costs, only NGOs can support Palestinian Refugees from Syria (PRS) in need of life-saving advanced care. MAP has been identified as the leading agency in this segment of the emergency response for PRS, and supports the cost of treatment through a Patient Relief Fund. The most common conditions for which patients have been treated include multiple sclerosis, cardiac disease, cancer, urological conditions, trauma and injuries, prematurity/low birth weight and reproductive health conditions. During 2017, the number of cancer patients that MAP supported to meet their medication costs was 153. The number of tertiary care procedures to which MAP contributed was 187.

Zero Stock Medicine (Gaza)

This year saw a stark deterioration in essential medical supplies entering Gaza, with October 2017 being the worst month on record since the beginning of 2014 for stock-outs of essential drugs in hospitals and health facilities in Gaza. A staggering 45% (230 items) of essential medical items were at less than one month's supply and up to 293 essential disposable items have been at zero stock, the worst levels since the war in Gaza in 2014. MAP continued to monitor the shortage of life-saving items and worked closely with the Ministry of Health's Central Drug Store to procure and supply key essential medicines to ensure minimised disruption to essential patient care. These included drugs used for kidney transplants benefiting 120 patients, neonatal infection control drugs benefiting 2,600 neonates, as well as drugs used in the control of low blood pressure. A further 600 patients benefited from MAP supplying essential drugs used in haemodialysis.

Mental Health and Psychosocial Support

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

MHPSS Projects in Palestinian Refugee Camps across Lebanon

Since 2014, MAP has been coordinating a mental health and psychosocial support project in Palestinian refugee camps across Lebanon, funded, for the most part, by UNICEF and delivered in partnership with four local organisations. Palestinian refugees from Syria are in particular need of psychosocial support. Many have fled the conflict and suffered traumatic journeys into Lebanon and are struggling to adjust to their new environment. They are living in extremely difficult circumstances, not only struggling to build a life in Lebanon as disenfranchised refugees, but also experiencing difficulties with the local Palestinian population, whose lives are placed under additional pressure by the increasing camp population. Children are often isolated or considered unwelcome by their peers in school.

In an effort to promote integration, understanding, and a more united community, this project mixes local Palestinian children with those displaced from Syria. MAP's project, now in its fourth year, brings together distinct organisations in the provision of psychosocial healthcare and has had a transformative effect on the lives of young Palestinians. During 2017, over 30,500 children and adolescents benefitted from psychosocial support services and outreach, and 16,625 caregivers received child protection and parenting support services. Feedback from both children and caregivers has been very positive.

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Children report that the project has given them opportunities to meet friends, socialise, learn new skills and information and cope better with the challenges of their daily lives. Parents have reported improvement in their children's behaviours, citing less aggression and better communication skills. A large component of the project has been the training of staff at the local partners who implement this project. During this period over 150 staff members attended training on child protection case management, gender based violence case management, psychological first aid and animation skills.

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

This year MAP continued its support to the Friends for Mental Health Association (FMHA), on a project which aims to protect and advocate for the rights of people with mental illness and their families. This is achieved through policy development and awareness raising among those with mental illness and their families, service providers (staff from government ministries, police and judiciary), and the wider community. MAP and FMHA trained social workers, imams, female preachers, police officers, judges, medical professionals, and university students on the rights of people with mental illness and conducted awareness raising sessions for people with mental illness and their families on their rights as service users and the role of the family in accessing treatment. The project also produced and broadcast radio announcements through local stations on mental health issues and service users' rights.

Women's and Children's Health

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

Community Maternal and Child Health Outreach Services for Refugee Mothers

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

In 2017, MAP's midwives carried out 11,631 antenatal and postnatal care home visits, supporting pregnant women, new mothers and babies. 1,307 new-born infants were delivered this year by MAP midwives. The project has seen improvements in key indicators of health such as a significant reduction in levels of anaemia, high breastfeeding rates, low incidence of prematurity/low birth weight, and limited incidence of growth faltering in infants.

Responding to the Urgent Needs of Essential Neonatal Care Services in the Gaza Strip

MAP has been supporting neonatal units in Gaza for a number of years - training doctors, midwives and nurses on neonatal life support, care management within the intensive care unit and the detection and prevention of diseases; developing comprehensive systems and practices for treating the most urgent and serious cases; and by providing life-saving equipment and medicines with the aim of reducing mortality and morbidity rates among new-borns. The infant mortality rate in Gaza is around 20-22 deaths per 1,000 live births. Many of these deaths are a result of conditions and diseases that could be prevented or treated but for a lack of resources and training opportunities for clinical staff.

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In 2017, we supplied the six neonatal units in Gaza with lifesaving drugs, and vital life support equipment. MAP trained 62 neonatal doctors, nurses and midwives on life support. 3,600 new-borns benefit from these neonatal services each year.

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

In 2017, MAP launched its capacity building Breast Cancer Care programme in Gaza and the West Bank. Breast cancer is the most common cancer among Palestinian women, but for those diagnosed with the disease, estimates of five-year survival rates can be as low as 40% compared to over 86% in Israel. This makes breast cancer the highest cause of cancer deaths among Palestinian women. Screening rates are low and treatment is disrupted by stock-outs of essential medical supplies, lack of access to radiotherapy and restrictions of movement for breast cancer patients. MAP's first medical mission included a multidisciplinary team of UK-based surgeons, radiologists, oncologists and palliative care specialists who reviewed existing services, conducted surgical teaching cases and held an educational symposium for colleagues in the oPt. A further four medical missions are planned for 2018.

Advocacy and Campaigns

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

- Health Under Occupation research (oPt);
- Health and dignity campaign (oPt);
- Palestinian refugees research and advocacy (Lebanon);
- Coalition building and parliamentary work; and
- Operational: digital, media, policy and writing support to other teams.

Health Under Occupation research (oPt)

Through the first half of 2017, we researched and produced a 'Health Under Occupation' report in four chapters, released at staggered intervals with associated infographics and advocacy and campaigning activities. These chapters covered the themes of Access (February), Protection for Healthcare (March), Mental Health and Quality of Life (April), and Development (June). The final compiled report was launched in November 2017.

Health and dignity campaign (oPt)

The Health Under Occupation report provided the foundation for our advocacy events and meetings at the UN Human Rights Council (UNHRC) (March) and World Health Assembly (May) in Geneva, as well as meetings with the UK Government and MPs throughout the year. In December, we supported the Programme Assistant from MAP's Gaza team to visit the UNHRC in Geneva to brief States and other organisations on disability rights and the right to health in Gaza ahead of Israel's Universal Periodic Review.

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In October, we brought our ongoing advocacy on barriers to breast cancer care in the oPt in line with the Health and Dignity campaign, and launched our first MAP animation on the topic ('Dima's story').

Palestinian refugees research and advocacy (Lebanon)

In 2017, the Advocacy and Campaigns Team continued to highlight the specific vulnerabilities and health challenges facing Palestinian refugees from Syria (PRS) now residing in Lebanon. In 2017, the Home Secretary announced that it was changing the parameters of its Vulnerable Persons Resettlement Scheme to include non-Syrians fleeing the conflict.

In 2018 we aim to focus on the barriers to health and dignity for Palestinians living in Lebanon.

Coalition building

In 2017, we continued to develop our partnerships and relationships with other organisations and networks, to help improve the effectiveness of advocacy and ensure that MAP's priority calls are included in their work. We continued to coordinate with and support the work of AIDA, Euro Med Rights and other coalitions of organisations working on Palestinian issues.

We supported an advocacy delegation of EuroMed representatives to the UK, and briefings and a public event in London for the UN Special Rapporteur for Human Rights in the oPt (Prof Michael Lynk). We are also a member of the Safeguarding Health in Conflict Coalition which promotes protection of health workers, services and infrastructure.

In 2017, we supported four delegations of parliamentarians to the West Bank – three with Caabu (11 MPs and peers from SNP, Labour and Liberal Democrats) and one with Labour Friends of Palestine in the Middle East (three MPs, including Shadow Foreign Secretary Emily Thornberry). MAP also attended the Labour, SNP and Conservative Party conferences in the autumn of 2017, facilitating or taking part in side events at all three.

Operational: digital, media, policy and writing support to other teams

In January 2017, we launched the new MAP website, completing our project management of the redevelopment from 2016. Throughout the year, we also continued our support to the fundraising team through project management of the 'Health Under Occupation' celebrity film and 'About MAP' film; media support to the 'Give it up for Palestine' comedy event; public speaking events for community fundraising; production and design for two editions of the Witness supporter magazine; and research and policy input into appeals and other public output.

Plans for the future

In 2017, MAP delivered programmes in line with our new three-year programme strategy (2017-2019). The strategy outlines how we work towards improving the health of the Palestinians, strengthen the technical and professional capacities of our partners and raise awareness of violations to the right to health of Palestinians.

Monitoring and Evaluation

In 2017, we held a series of workshops to get feedback from our field teams on our draft Planning, Monitoring, Evaluation, Accountability and Learning (PMEAL) Strategy. In 2018, we will finalise the PMEAL Strategy, and continue using the tools and processes outlined in the strategy to strengthen our project monitoring and evaluation (M&E). As part of strengthening our project M&E, we will build the capacity of our field teams and partners in conducting Focus Group Discussions to track the impact of our work.

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Safeguarding

During 2018, MAP will roll out training for field teams and partners on Safeguarding, and reviewing our Safeguarding procedures to ensure we are protecting the most vulnerable members of the communities we support.

Core Humanitarian Standards for Quality and Accountability (CHS)

During 2018, MAP will undertake its first organisation-wide self assessment, the first stage in the Core Humanitarian Standards verification scheme. In completing the self assessment, MAP will have a baseline from which we will review our progress towards meeting the nine CHS commitments for Quality and Accountability.

Key project goals for 2018

Below are the key plans for our projects in 2018:

- Neurosurgery in Gaza - MAP will conduct four medical missions to Gaza throughout 2018 under this new project, to improve the quality of existing practice and the capacity to undertake neurosurgical surgery.
- Refocusing the Family Medicine Programme in the West Bank, with the roles of MAP and our partner, FIDFMP clearly defined in providing technical support to An Najah University and the WHO.
- Four breast cancer care medical missions will be conducted in Gaza and the West Bank, which will include training on priority cases as well as holding educational symposiums.
- Conducting further medical missions to Gaza in physiotherapy, limb reconstruction and infection control.
- Conducting an evaluation for our mobile clinic project, serving the Bedouin communities in the Jordan Valley.

Key advocacy and campaign goals for 2018

In 2018, we will continue our advocacy and campaigning on the following thematic areas: access, protection, mental health and development.

Below are the key priorities for our advocacy and campaign work in 2018:

- Research, advocacy and campaigning activities on the rights to health and dignity for Palestinian refugees in Lebanon;
- Continued advocacy and campaigning activities focusing on health and well-being in the oPt;
- Continued strengthening of coalition work; and
- Ongoing support to other MAP teams (digital, media and policy).

Fundraising Review

The charity's approach to fundraising

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

We generate funds from a wide range of UK and international sources. This includes individual one-off and regular gifts, sponsorship, grants, and government funding including Gift Aid. These funds are raised by staff, volunteers and individuals. We communicate regularly with our supporters and provide a comprehensive picture of our activities on our website at: www.map.org.uk

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

Participation in fundraising regulation and compliance with codes

MAP is a UK registered charity and is also registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations.

Compliance with codes

A fundraising Advisory Panel comprising Staff and Trustees meet regularly throughout the year to review and monitor fundraising plans and activities. The panel reports to the Board of Trustees at all meetings.

The number of complaints received

We are in the process of reviewing our complaints process. We are not aware of having receiving any complaints in 2017.

How the charity protects vulnerable people

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

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

How we monitor our fundraising activities undertaken by third parties

We do not contract with any third parties to undertake our fundraising.

Financial Review

Total income for the year ended 31 December 17 was £5.4m which was £0.5m below budget. Income from donations and legacies amounted to £3.5m which was £0.2m less than planned. Although income from major donors and legacies were £0.2m and £0.1m ahead of budget respectively, other income sources were £0.5m below budget, including a shortfall on challenge events of £0.2m, mainly due to the cancellation of the bike ride to Glasgow. Appeals income was below budget by £0.15m. Institutional income was £0.3m behind budget; we were not able to reach final agreements on two grants with an institutional donor but are confident that this can be achieved during 2018. We have reviewed these variances in detail to inform our fundraising plans and forecast income for 2018.

Our programme expenditure of £5.6m was approximately 15% behind budget. We monitor our programme expenditure closely during the year and were able to identify the individual projects where there were delays in implementation and have carried forward the underspends in 2017 into our 2018 budgets when these expenditures will be made.

The Board set a budget deficit of £1.3m for the year, in line with its intention to expend surplus reserves. The outturn for the year was a deficit of £1.1m representing a £0.2m variance from budget. This includes £0.8m of underspends on programmes, offset by a £0.5m shortfall on income and £0.1m of exchange rate losses.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2017

As at 31 December 2017, MAP holds free reserves (unrestricted reserves less the value of fixed assets) of £1.9m. Our reserves requirement is £0.9m. In November 2017, the Board approved a budget deficit of £1.5m for 2018, based on the forecast for reserves at December 2017. In view of the subsequent shortfall in income in 2017 and the completion of expenditure on surplus reserves in 2018, the Board has requested a reforecast of the 2018 budget and that the budget process for 2019 should begin in April 2018, with a draft being produced for its meeting in June 2018.

Reserves Policy

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

- Unrestricted funds (excluding the net book value of fixed assets) of 20% of our planned project spend for the coming calendar year. We estimate 20% to be sufficient as there are some projects where we could end our commitments immediately.
- Restricted funds currently held to the extent that they would be repayable on the early cessation of a project.

On this basis our total reserves requirement at 31 December 2017 is £0.9m.

Investment Policy

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

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

Remuneration Policy

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

Planning

We have recently completed our annual operational planning process and budget which was approved by the Trustees. This provides detail on grant-making activities for the financial year in delivering the overall strategy. We are currently close to the mid-point of our three-year programme strategy from 2017 to 2019. The new strategy was approved by the Board at its October 2016 meeting.

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2017

Structure, governance and management

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

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

Recruitment and appointment of charity trustees

New trustees are nominated by existing members of the Board of Trustees and voted onto the Board at a General Meeting. They are given an introduction to the work of the charity by the Chief Executive and provided with the information necessary to fulfil their duties.

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

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

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

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

Management of the charity

MAP's Chief Executive Officer, supported by a Senior Management Team, is responsible for the day-to-day running of the charity and manages the staff of the charity on behalf of the trustees. There are currently 53 full-time equivalent staff members and three regular volunteers. The Board would like to take this opportunity to thank all the volunteers who have worked at MAP during the year, and for their ongoing support and commitment to MAP's aims and objectives.

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

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2017

Principal risks and uncertainties

At their December 2017 meeting, the Trustees reviewed the principal risks and uncertainties that MAP faces and agreed a revised list to be incorporated into the organisational risk map. They agreed the actions to be taken to mitigate these risks and highlighted priority areas. They also reviewed the statement of principal risks and uncertainties to be included in this report and agreed the addition of a fourth principal risk now incorporated below.

The trustees have identified MAP's four principal risks as follows:

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

The Trustees will continue to review these risks on an ongoing basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following were identified as the priority risk mitigation actions for the Senior Management Team during 2018:

- Strengthening the implementation of our safeguarding policy including regular training for staff and partners;
- Providing additional financial and staffing resources to our partner financial monitoring work;
- Improving our selection and induction processes for new staff;
- Making an earlier start to our 2019 budget and planning process to ensure that our programmes can be funded sustainably; and,
- Developing a model to assess the impact of the new General Data Protection Regulations.

Statement of trustees' responsibilities

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

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

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

Medical Aid for Palestinians

Trustees' report for the year ended 31 December 2017

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

In so far as the Trustees are aware:

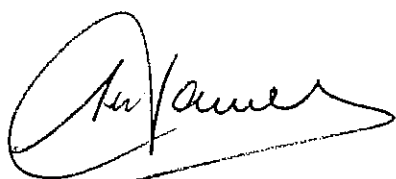
- there is no relevant audit information of which the charitable company's auditors are unaware; and,
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Auditors

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

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



Steve James
Chair

22 March 2018

Medical Aid for Palestinians

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

Opinion

We have audited the financial statements of Medical Aid for Palestinians (the 'charitable company') for the year ended 31 December 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Medical Aid for Palestinians

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The Trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

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

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

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

Medical Aid for Palestinians

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

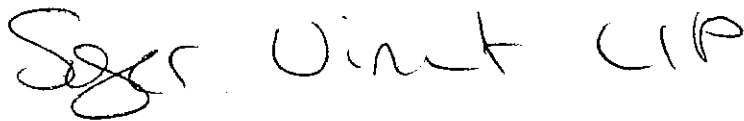
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

Medical Aid for Palestinians

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

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Noelia Serrano (Senior statutory auditor)

Date 4 April 2018

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

Medical Aid for Palestinians

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

For the year ended 31 December 2017

	Note	Unrestricted £k	Restricted £k	Total Year Ended Dec-17 £k	Total 9 mths Dec-16 £k
Income from:					
Donations and legacies	3	2,899	588	3,487	2,869
Charitable activities	4	-	1,887	1,887	1,224
Other trading activities	5	56	-	56	128
Total income		2,955	2,475	5,430	4,221
Expenditure on:					
Raising funds		946	-	946	645
Charitable activities	6	3,130	2,450	5,580	3,662
Total expenditure		4,076	2,450	6,526	4,307
Net (expenditure)/Income for the year	7	(1,121)	25	(1,096)	(86)
Transfer between funds		87	(87)	-	-
Net movement in funds		(1,034)	(62)	(1,096)	(86)
Reconciliation of funds:					
Total funds brought forward		3,119	224	3,343	3,429
Total funds carried forward		2,085	162	2,247	3,343

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 16 to the financial statements.

Medical Aid for Palestinians

Balance sheet

As at 31 December 2017

Company no. 3038352

			Dec-17	Dec-16
	Note	£k	£k	£k
Fixed assets:				
Tangible assets	11		146	160
Current assets:				
Debtors	12	472		985
Cash at bank and in hand		2,206		2,872
		<u>2,678</u>		<u>3,857</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(577)		(674)
Net current assets			2,101	3,183
Total net assets			<u>2,247</u>	<u>3,343</u>
The funds of the charity:	15			
Restricted income funds			162	224
Unrestricted income funds:				
General funds		2,085		3,119
Total unrestricted funds			<u>2,085</u>	<u>3,119</u>
Total charity funds			<u>2,247</u>	<u>3,343</u>

Approved by the trustees on 22 March 2018 and signed on their behalf by

Steve James
Chair

Johnny Rizq
Trustee

Medical Aid for Palestinians

Statement of cash flows

For the year ended 31 December 2017

	Note	Total Dec-17 £k	Total 9 mths Dec-16 £k
Net cash used in operating activities	17	(540)	(430)
Cash flows from investing activities:			
Purchase of fixed assets		(8)	(32)
Net cash used in investing activities		(8)	(32)
Change in cash and cash equivalents in the year		(548)	(462)
Cash and cash equivalents at the beginning of the year		2,872	2,912
Change in cash and cash equivalents due to exchange rate movements		(118)	422
Cash and cash equivalents at the end of the year	18	2,206	2,872

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

f) Fund accounting

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

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

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

g) Expenditure

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

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

h) Allocation of support costs

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

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

i) Operating leases

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

j) Tangible fixed assets

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

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

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

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

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

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

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

n) Pensions

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

o) Foreign Currencies

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

2 Detailed comparatives for the December 2016 statement of financial activities

	9 mths Dec-16 Unrestricted £k	9 mths Dec-16 Restricted £k	9 mths Dec-16 Total £k
Income from:			
Donations and legacies	2,685	184	2,869
Charitable activities	-	1,224	1,224
Other trading activities	128	-	128
Total income	2,813	1,408	4,221
Expenditure on:			
Raising funds	645	-	645
Charitable activities:	2,311	1,351	3,662
Total expenditure	2,956	1,351	4,307
Net movement in funds	(143)	57	(86)
Total funds brought forward	3,349	80	3,429
Total funds carried forward	3,206	137	3,343

3 Income from donations and legacies

	Dec-17 Unrestricted £k	Dec-17 Restricted £k	Year ended Dec-17 Total £k	9 mths Dec-16 Total £k
Gifts	2,693	583	3,276	2,474
Legacies	206	5	211	395
	2,899	588	3,487	2,869

4 Income from charitable activities

	Year ended Dec-17 Total £k	9 mths Dec-16 Total £k
The following restricted grants were received:		
UK Islamic Mission: medical supplies and equipment	-	7
Muslim Charlty: trauma care services in Gaza	-	50
Sub-total for Emergency Preparedness and Response	-	57
UNICEF: MHPPS projects in Lebanon	1,387	706
Sub-total for Mental Health and Psychosocial Support	1,387	706
UN OCHA: patient relief fund	-	170
Islamic Relief: Bedouin communities mobile clinic in West Bank	280	-
Sub-total for Essential Primary Healthcare	280	170
Muslim Aid: malnutrition project in Gaza	113	245
UN OCHA: neonatal services in Gaza	107	-
Islamic Relief: reducing child morbidity and mortality	-	46
Sub-total for Women's and Children's Health	220	291
Total income from charitable activities	1,887	1,224

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

5 Income from other trading activities

	Dec-17 Unrestricted £k	Dec-17 Restricted £k	Year ended Dec-17 Total £k	9 mths Dec-16 Total £k
Events	56	-	56	128

6 Expenditure on Charitable Activities

Thematic area	Gaza £k	Lebanon £k	West Bank £k	Across all areas £k	Total Year Ended Dec-17 £k	Total 9 mths Dec-16 £k
Essential Primary Healthcare	439	-	489	-	928	640
Disability	103	233	-	-	336	225
Emergency Preparedness/Response	451	212	120	-	783	568
Mental Health and Psychosocial Support	29	1,726	86	-	1,841	920
Women's and Children's Health	668	445	286	-	1,399	1,061
Training and Capacity Building	75	-	-	-	75	99
Advocacy and Campaigns	-	-	-	218	218	149
	1,765	2,616	981	218	5,580	3,662

Description of Thematic areas

Essential Primary Healthcare	To improve access to and quality of essential primary healthcare services, including improved patient safety mechanisms such as infection control.
Disability	To identify and support disability projects which support a holistic social model approach to disability in line with the UN convention.
Emergency Preparedness/Response	To ensure that MAP is in a position to respond quickly to emergency, crises and conflict situations within the occupied Palestinian territory and Lebanon, and with our emphasis on health issues, to support and enhance communities' emergency response capacities during and after crises.
Mental Health and Psychosocial Support	To strengthen and promote services that utilise rights-based, community-led approaches in responding to psychosocial needs within the occupied Palestinian territory and Lebanon.
Women's and Children's Health	To improve health outcomes for women and children, by increasing access to quality care and promoting positive health-seeking behaviour.
Training and Capacity Building	To enhance partners' capacity in the above thematic areas.
Advocacy and Campaigns	This category also includes projects which are cross-thematic.

6 Expenditure on Charitable Activities (continued)

Analysis of support costs

	Total Year Ended Dec-17 £k	Total 9 mths Dec-16 £k
Staff costs	1,161	959
Staff recruitment, training and welfare	111	95
Vehicle and travel costs	90	49
Premises and utility costs	99	48
Communication costs	37	23
Depreciation	20	18
Bank and finance charges	9	3
Foreign exchange losses/(gains)	118	(422)
Non capitalised IT costs	49	38
Governance costs	57	32
	1,751	843

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

We purchased sufficient US Dollars at or above our budgeted exchange rate to cover all of our US Dollar denominated spending for the nine-month period to 31 December 2016, and some future expenditure commitments to our partners in 2017. We undertook this exercise in advance of the EU referendum to avoid the risk of adverse currency fluctuations. Since the referendum through to the end of 2016, the relative strength of the US Dollar compared to the British Pound resulted in a significant exchange rate gain. The partial recovery in the British Pound against the US Dollar has resulted in an exchange rate loss for 2017.

7 Net expenditure for the year

This is stated after charging /(crediting):

	Total Year Ended Dec-17 £k	Total 9 mths Dec-16 £k
Depreciation	20	17
Operating lease rentals:		
Property	49	47
Other	1	1
Auditors' remuneration (excluding VAT):		
Audit	13	14
Other services	1	-
Foreign exchange losses/(gains)	118	(422)

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

Staff costs were as follows:

	Total Year Ended Dec-17 £k	Total 9 mths Dec-16 £k
Salaries and wages	1,326	966
Social security costs	84	68
Employer's pension and end of service benefit costs (see note below)	87	97
	1,497	1,131

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

No employee earned more than £60,000 during the year (Dec 2016 pro-rata: nil).

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

	£k
Opening balance at 31 December 2016	190
Net charge for the year	37
Closing balance at 31 December 2017	227

Total employee benefits including pension contributions of the key management personnel for the year to December 2017 were £425k (9 mths to Dec-16: £287k). In addition, employer national insurance contributions of £29k were paid directly to HMRC in relation to those staff (9 mths to Dec-16: £23k).

The charity trustees were not paid or received any benefits from employment with the charity in the period (9 mths to Dec-16: £nil). No charity trustee received payment for professional or other services supplied to the charity (9 mths to Dec-16: £nil).

There was one related party transaction during the year. We pay for some health professionals in Gaza to undertake neonatal life-saving training. Wesam Shalltoot, nephew of Fikr Shalltoot, MAP's Gaza Director of Programmes, was one of the professionals trained and he received a total of \$750 for three training courses during 2017.

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £3,520 (9 mths to Dec-16: £2,134) incurred by 4 (9 mths to Dec-16: 2) members relating to attendance at meetings of the trustees or visits to overseas programmes.

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:

	2017 AHC	2017 FTE	2016 AHC	2016 FTE
Project and support staff	41	39	41	40
Marketing and fundraising	9	7	8	8
Management and administration	3	3	5	3
Advocacy and campaigns	4	4	3	3
	57	53	57	54

10 Taxation

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

11 Tangible fixed assets

	Freehold property £k	Fixtures & fittings £k	I.T. equipment £k	Motor vehicles £k	Total £k
Cost or valuation					
At the start of the period	201	53	124	38	416
Additions in period	-	-	8	-	8
Disposals in period	-	(4)	(2)	-	(6)
At the end of the period	201	49	130	38	418
Depreciation					
At the start of the period	79	41	118	18	256
Disposals in period	-	(2)	(2)	-	(4)
Charge for the period	4	2	5	9	20
At the end of the period	83	41	121	27	272
Net book value:					
At the end of the period	118	8	9	11	146
At the start of the period	122	12	6	20	160

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

Land with a value of £40k (Dec-16: £40k) is included within freehold property and not depreciated.

All of the above assets are used for charitable purposes.

12 Debtors

	Dec-17 £k	Dec-16 £k
Tax recoverable on gift aid	207	704
Accrued legacy income	81	180
Accrued grant income	113	11
Prepayments and other debtors	71	90
	472	985

13 Creditors: amounts falling due within one year

	Dec-17 £k	Dec-16 £k
Trade creditors	70	123
Taxation and social security	44	24
Other creditors	-	12
Accruals	211	250
End of service provisions for overseas staff (also see note 8)	227	190
Holiday pay provision	25	25
Other provisions	-	50
	577	674

14 Pension scheme

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.

15a Current year analysis of net assets between funds

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

15b Prior year analysis of net assets between funds

	General unrestricted £k	Restricted £k	Total funds £k
Fund balances at 31 December 2016 are represented by:			
Tangible fixed assets	160	-	160
Net current assets	3,096	87	3,183
Total net assets	3,256	87	3,343

Medical Aid for Palestinians

Notes to the financial statements for year ended 31 December 2017

16a Movements in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	Transfers £k	At the end of the year £k
Fund balances at 31 December 2017 are represented by:					
Restricted funds	224	2,475	(2,450)	(87)	162
Unrestricted funds:					
General funds	3,119	2,955	(4,076)	87	2,085
Total unrestricted funds	3,119	2,955	(4,076)	87	2,085
Total funds	3,343	5,430	(6,526)	-	2,247

Purposes of restricted funds

Part of the Income MAP receives is restricted by the donor to individual projects within the thematic areas listed in note 6. During the year this amounted to £2.5m (9 mths to Dec-16: £1.4m). Although most of our restricted income normally comes from institutions we also receive restricted income from individual donors.

An adjustment of £87k has been made between restricted and unrestricted reserves to correct a misallocation of a restricted donation to the incorrect project during 2016.

16b Prior year movement in funds

	At the start of the year £k	Incoming resources & gains £k	Outgoing resources & losses £k	Transfers £k	At the end of the year £k
Fund balances at 31 March 2016 are represented by:					
Restricted funds	80	1,408	(1,264)	-	224
Unrestricted funds:					
Designated funds:					
Emergency Preparedness and Response	250	-	-	(250)	-
Total designated funds	250	-	-	(250)	-
General funds	3,099	2,813	(3,043)	250	3,119
Total unrestricted funds	3,349	2,813	(3,043)	-	3,119
Total funds	3,429	4,221	(4,307)	-	3,343

17 Reconciliation of net expenditure to net cash flow used in operating activities

	Year Ended Dec-17 £k	9 mths Dec-16 £k
Net expenditure for the reporting period (as per the statement of financial activities)	(1,096)	(86)
Depreciation charges	20	17
Loss on disposal of fixed assets	2	-
Decrease/(increase) in debtors	513	(111)
(Decrease)/increase in creditors	(97)	172
Foreign exchange losses/(gains)	118	(422)
Net cash used in operating activities	(540)	(430)

18 Analysis of cash and cash equivalents

	1 Jan 2017 £k	Cash flows £k	31 Dec 2017 £k
Cash at bank and in hand	2,872	(666)	2,206
Total cash and cash equivalents	2,872	(666)	2,206

19 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-17 £k	Property Dec-16 £k	Equipment Dec-17 £k	Equipment Dec-16 £k
Less than one year	32	35	1	1
One to five years	16	14	-	1
	48	49	1	2

20 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.