

MEDECINS SANS FRONTIERES (UK)

Report of the Trustees 2023

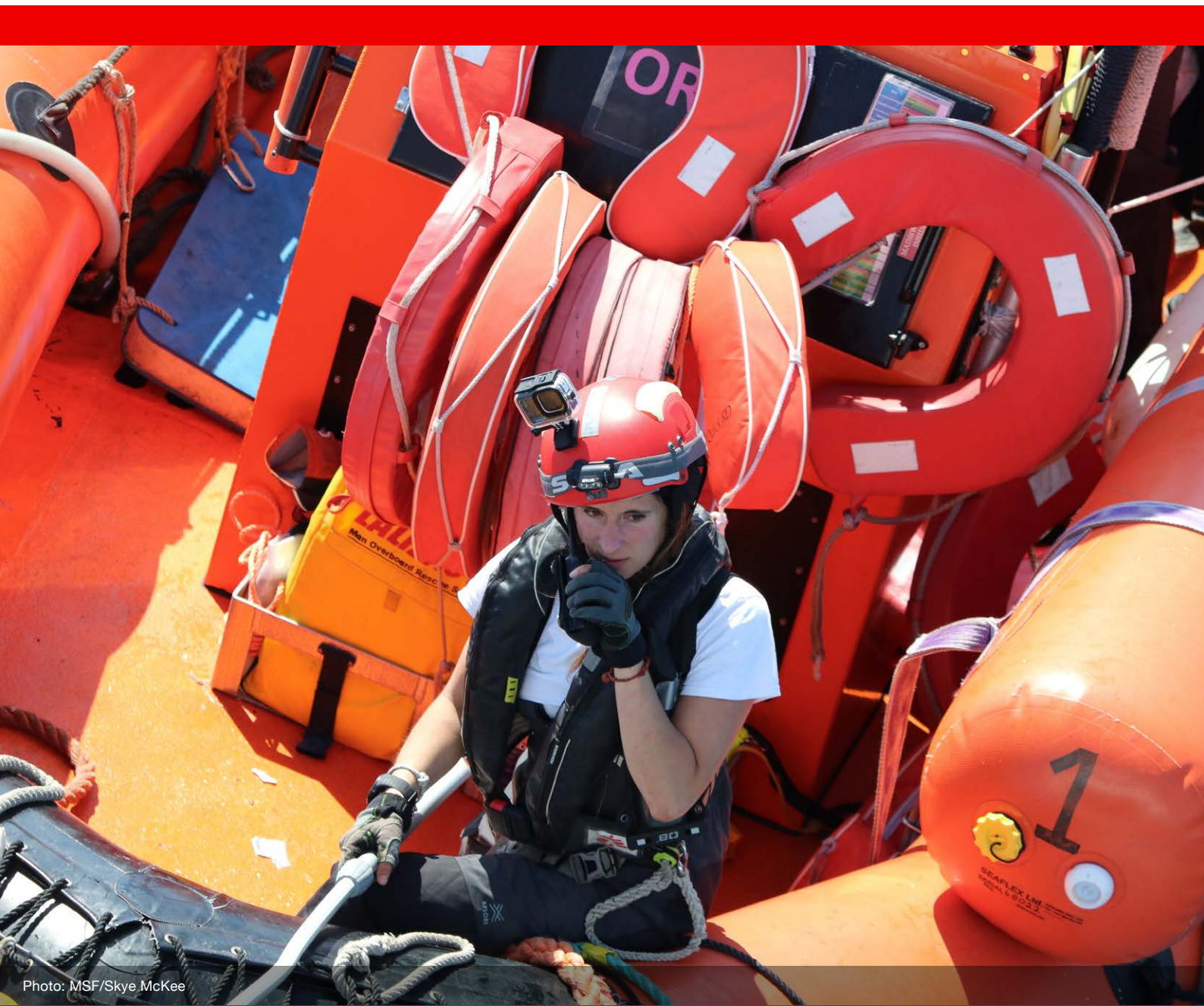


Photo: MSF/Skye McKee

MEDECINS SANS FRONTIERES (UK)

Report of the Trustees 2023

FOR THE YEAR ENDED 31 DECEMBER 2023

Company limited by guarantee

Company number 02853011

Charity number 1026588



Nurse Regina Abuk Thor examines two days old Amel Akoi Garang. The mother Catherina Peter Eduat holds the baby in her arms. MSF runs the maternity unit in Aweil State Hospital in Northern Bahr el Ghazal, South Sudan. Photo: Oliver Barth/MSF

Contents

1 Reference and administrative details	5
2 MSF UK's medical humanitarian work in 2023	6
3 How we support MSF's medical humanitarian work	12
4 MSF UK's 2023 performance	18
5 MSF UK's plans for 2024	31
6 For the public benefit	38
7 Principal risks and uncertainties	41
8 Structure, governance and management	45
9 Financial review	50
10 Statement of trustees' responsibilities	54
11 Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)	56
12 Financial statements	62
13 Appendices	81

Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 02853011). The registered and principal office is Chancery Exchange, 10 Furnival Street, London EC4A 1AB, UK.

Phone: +44 (0)20 7404 6600

Website: www.msf.org.uk

Full contact details, including email addresses, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières (UK). This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole movement and to our medical humanitarian projects. We are also known internationally as Doctors Without Borders.



19-year-old Naqiba leaves the MSF-supported Band-e-Amir community health facility after receiving a postnatal consultation. MSF opened Band-e-Amir community health facility in late December 2022. The facility offers antenatal care (ANC), postnatal care (PNC), delivery and maternal care, under-5 paediatric consultations, malnutrition monitoring and referrals of complicated cases. Photo: Nava Jamshidi

1 Reference and administrative details

Directors and trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The trustees and officers serving during the year up to the date of this report were as follows:

Elected trustees

Nicola McLean – Chair of the Board of Trustees
Rachael Mary Craven – Vice-chair of the Board of Trustees (Vice-chair from 20 May 2023)
Christopher Peskett
Vita Sanderson
Samuel Turner (until 20 May 2023)
Robert Verrecchia
Mohammed Tariq Ali
Innocent Muleya
Ilesha Singh (from 20 May 2023)

Co-opted trustees

Eve Esther Bruce
Sophie Roberta Hodder
Derek Morgan – Treasurer, Vice-chair of the Board of Trustees (Treasurer until 7 June 2023, Vice-chair until 20 May 2023, Trustee until 30 September 2023)
Timothy Symington – Treasurer (from 7 June 2023)
Emery Igiraneza
Jehangir Gandhi (from 20 May 2023)

MSF UK Committee of Directors

Natalie Roberts – Executive Director
Kristen Veblen McArthur – Deputy Executive Director and Company Secretary
Donald Campbell – Director of Communications
Chris Young – Director of Finance and Services
Elizabeth Harding – Director of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) and Humanitarian Representative (until 31 March 2023)
Ahsan Hafeez Abbasi – Director of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) and Humanitarian Representative (from 1 April 2023)
Roland Imi – Director of Information Technology
James Kliffen – Director of Fundraising
Chiara Lepora – Director of the Manson Unit
James Ewing – Acting Head of Executive Office (until 31 August 2023)
Simone Vale – Director of Human Resources (until 21 April 2023)
Patrick McConnell – Acting Director of Human Resources (from 10 July 2023)

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA
Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH
Solicitors: Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

2 MSF UK's medical humanitarian work in 2023

Médecins Sans Frontières (UK) (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK, and provides strategic and technical support to MSF's projects.

In 2023, MSF's projects provided lifesaving care in more than 70 countries. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it is needed most.

MSF's response in emergency situations and long-term protracted crises

MSF's projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different and our responses are tailored to the particular needs in each location.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including armed conflicts, fast-spreading epidemics and natural disasters, to gauge and act upon how we can relieve their immediate suffering.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people and communities we are assisting.

Whether in emergency situations or protracted crises, it is our locally hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

In 2023, the country programmes that received the largest grants from MSF UK were Mozambique (£10.9 million), Zimbabwe (£3.5 million), Ethiopia (£3.2 million) and Democratic Republic of Congo (£3 million). MSF UK also contributed grants to the Emergency Fund (£3.7 million), to support MSF's emergency responses. We have highlighted some of MSF's activities in these programmes in 2023 immediately below and throughout this report.

More information on MSF UK's activities can be found at www.msf.org.uk.

Mozambique

MSF has been present in Mozambique since 1984. For nearly four decades, MSF has been providing life-saving assistance during situations of conflict, epidemics and extreme climate events.

In Cabo Delgado, we have been responding to the growing humanitarian crisis and increasing humanitarian needs since 2019, particularly in hard-to-reach areas that receive limited or no assistance. By the end of 2023, there were over one million people in urgent need of humanitarian assistance, of which close to 630,000 remain displaced and over 540,000 returned to their villages. Our activities include primary healthcare services; mental health and psychosocial support; distribution of relief items; health promotion; and water, hygiene and sanitation. In 2023, MSF was present in the districts of Macomia, Mocimboa da Praia, Mueda, Muidumbe, Nangade, and Palma. MSF is working in existing health centres, conducts regular mobile clinics, and is also assisting with the rehabilitation of health facilities destroyed during the conflict.

In Beira, Sofala Province, MSF is providing sexual and reproductive healthcare, including termination of pregnancy, support and services for sexual and gender-based violence (SGBV), and HIV testing and treatment, to vulnerable and stigmatised groups. We also provide care for patients with advanced HIV at Beira Central Hospital and mentoring on national guidelines for key populations, including sexual and reproductive health (SRH) and advanced HIV diseases (AHD) in ten health centres.

In Nampula, MSF is providing support in preventive and curative care for vector-borne diseases, neglected tropical diseases, and surveillance and preparedness for emergencies such as cholera and natural disasters.



Mothers and children wait in the paediatric triage area at MSF's Clinic in Nanga, Macomia, Cabo Delgado. Out of seven health posts in Macomia District functioning before the conflict, only one is working, as the other six were destroyed by armed groups. MSF runs three clinics in Macomia, Nanga being one of them. Photo: MSF/Martim Gray Pereira

Zimbabwe

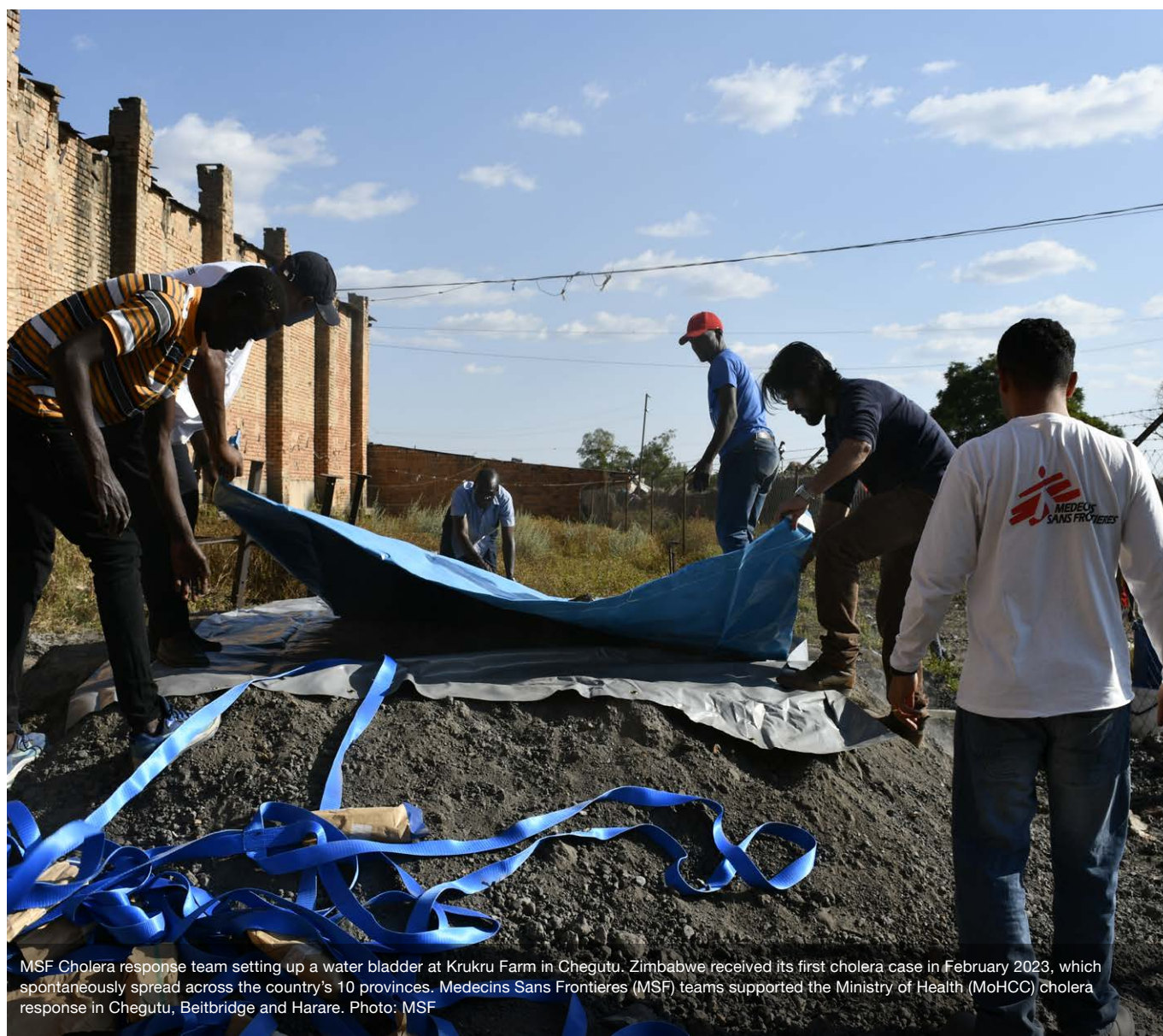
The economic situation in Zimbabwe has continued to decline, with very little funds available for public health and social services. As a result, the healthcare system has faced challenges including shortages of supplies and essential medicines.

MSF has run projects in partnership with the Ministry of Health and Child Care (MoHCC), including treatment for people living with HIV, healthcare for people on the move, sexual and reproductive health, environmental health services, and emergency response.

In Beitbridge, under a health programme for migrants, our teams offered medical assistance to migrants and deportees with specific medical needs. At the same time, in Tongogara Refugee Camp, we provided refugees and asylum seekers with mental health care.

In urban districts of Mbare and Epworth, our staff have run comprehensive sexual and reproductive healthcare services for adolescents, while also supporting the response to waterborne disease outbreaks, such as cholera and typhoid.

MSF teams supported the MoHCC in response to health emergencies like cholera and measles outbreaks in urban and rural areas of Zimbabwe.



MSF Cholera response team setting up a water bladder at Krukru Farm in Chegutu. Zimbabwe received its first cholera case in February 2023, which spontaneously spread across the country's 10 provinces. Medecins Sans Frontieres (MSF) teams supported the Ministry of Health (MoHCC) cholera response in Chegutu, Beitbridge and Harare. Photo: MSF

Ethiopia

In Ethiopia, in the fallout of the Tigray Conflict, MSF teams have worked in coordination with the Ministry of Health to meet the needs of local communities as well as of refugees, returnees and displaced people. In 2023, our teams delivered vital support in eight regions across the country.

- In Gambella, we provided healthcare services for refugees from neighbouring South Sudan and the wider Gambella community, and responded to outbreaks of infectious diseases.
- In the Somali region, MSF teams carried out surveillance and emergency interventions focusing on malnutrition, assistance to displaced people, and preventable diseases such as measles and cholera outbreaks.
- In Afar, our teams supported Dupti Hospital, training medical staff and running a treatment centre for patients with severe and complicated malnutrition, with special attention to children's healthcare. In late 2023, MSF teams responded to a cholera outbreak in the area.
- In Southern and Southwest Ethiopia regions, MSF teams responded to epidemics such as malaria and measles, supported access to primary healthcare, ran mobile clinics, and treated patients for the neglected tropical disease kala azar.
- In Amhara, where conflict has driven increasing humanitarian needs, we gave medical supplies and support to healthcare facilities. We also treated lesser-known healthcare crises such as snakebites and, again, kala azar – conditions for which treatment is often unavailable due to being unprofitable for pharmaceutical companies.
- MSF emergency teams also responded to a cholera outbreak in a refugee camp hosting those fleeing neighbouring Sudan.
- In Tigray, we are mainly working on paediatric and maternal care, mental health support and services for sexual and gender-based violence, supporting healthcare facilities and running mobile clinics in hard-to-reach areas.
- Besides the regular projects in 2023, MSF teams in Ethiopia responded to several additional health emergencies in different regions in the country, including Oromia.



Mobile clinic in the South Omo zone, Ethiopia. Photo:MSF/Julien Dewarichet

Democratic Republic of Congo

The Democratic Republic of Congo (DRC) is home to some of MSF's largest projects worldwide. In 2023, we responded to the devastating effects of violence – particularly in the east of the country – and to other healthcare emergencies, including malnutrition and outbreaks of infectious diseases such as measles.

In 2023, our main projects in the east were where communities have faced a huge humanitarian emergency that stretched across the three provinces of North Kivu, South Kivu and Ituri. Here, repeated clashes between armed groups have driven millions from their homes in an unprecedented displacement crisis. As of the end of October 2023, the DRC was home to 6.9 million displaced people, of which 5.6 million are in the east – this is the highest number of internally displaced people on the African continent.

In the middle of this, MSF teams responding in the eastern provinces saw 15,000 cases of cholera, 41,000 cases of measles and over 18,000 incidents of sexual violence.

Elsewhere across the DRC, people have little access to healthcare, with many communities being remote and rural. This means that there is poor surveillance and infrastructure to tackle disease outbreaks.



Leontine Ntabanga (L) is 24-year-old. She comes from Kitchanga and has been displaced in Rusayo camp since April 2023. Prior to the clashes in her hometown, she was studying to become a nurse. Samuel Mugabo (R) is a 25-year-old nurse who recently fled from the Masisi territory. Photo: Michel Lunanga/MSF

Emergency Fund

In 2023, MSF UK contributed £3.7 million to the emergency fund.

This is a funding mechanism that allows us to react quickly in emergencies, with the aim of being on the ground within 48 hours.

At MSF, we plan and budget for our ongoing humanitarian work. However, we know that there will be new conflicts, natural disasters, and major epidemics that we are unable to predict.

With more than 50 years of working in emergencies, we can use this knowledge to budget for our emergency fund, which our Emergency Desks can utilise immediately when a situation arises, without waiting for the first donations to arrive. Multiple MSF sections contribute to the fund, which is managed by MSF Operational Centre Amsterdam.

In 2023, this meant that we had the resources and expertise ready to launch a rapid response to emergencies, including: the conflict in Sudan, Cyclone Mocha in Myanmar, the Pakistan floods, a measles outbreak in Chad, a cholera epidemic in Haiti, the conflict in Ethiopia and the displaced population crisis in the Democratic Republic of Congo.



Tigray - Sheraro Project. Mobile Clinic in Zeban Gadena Health Center. Photo: Nicholas Tessier/MSF

3 How we support MSF's medical humanitarian work

Each MSF office, including MSF UK, plays a part in providing staff, resources and funding to the MSF operational centres so that they can maintain MSF's projects and ensure that we are working where we are needed most.

People

In 2023, MSF UK deployed 124 UK staff to medical humanitarian projects in 38 different countries around the world. After screening hundreds of applications, we interviewed 65 potential internationally mobile staff (IMS), and added 48 new recruits to our pools of potential new staff.

At a time when operational centres are consolidating operations and making progress in diversifying the staffing of international projects, we have experienced a slight reduction (10%) in the number of departures compared with previous years; however, the impact of our work is measured beyond the number of internationally mobile staff we deploy, by looking at the operational needs to which we have responded.

In 2023, our staff joined emergency responses in countries affected by conflict or natural disasters, including Chad, Haiti, Türkiye, Occupied Palestinian Territories, Sudan, Ukraine, and Yemen, and provided medical care and support to health services in other crisis-hit countries, including Central African Republic, Ethiopia and South Sudan.

The short-notice availability and willingness to respond rapidly to emergencies has led to numerous deployments to emergencies including in Occupied Palestinian Territories and Sudan. Furthermore, we successfully deployed 34 new staff on their first international assignments, building on the pools of experienced staff ready to respond to future emergencies as they arise.

In 2024, MSF UK will play an essential role in supporting operational centres to strengthen their changing staffing models, while also developing a new international staffing strategy specific to MSF UK to ensure we maintain and build upon the key role that we play in the movement.

MSF UK focused its Learning and Development activities for both UK-based and internationally mobile staff throughout 2023 on critical courses such as Safeguarding, Welcome Days (induction) and Leadership. We had 96 participants in our Safeguarding training, and 40 in the Welcome Days induction trainings. We also facilitated MSF-specific leadership training to 48 staff from various Operational Centre Amsterdam primary partner sections, including 10 UK and two Irish staff.

Expertise

Medical and programme support

MSF UK is home to the Manson Unit, a multidisciplinary medical team that supports Operational Centre Amsterdam and the MSF movement to improve its health interventions through medical innovation, implementation science, and highly contextualised approaches in order to solve intractable problems.

After the successful outcome of the TB-PRACTECAL trial in 2022, the Manson Unit deployed its efforts to ensure that research participants and other TB patients in countries of MSF intervention have access to the safer, shorter, and more effective regimen identified for multi-drug-resistant TB. To date, seven out of the 12 countries with MSF-supported DR-TB programmes have started implementing this regimen, with over 1,000 patients benefitting from this. Globally, 47 of the 52 GDF priority countries have started or plan to start the BPaLM antimicrobial drug regimen scale-up. Further information on TB PRACTECAL is available at <https://msf.org.uk/tb-practecal>.

The Manson Unit's focus on addressing intractable problems in countries of intervention prompted a renewed attention to dissemination of scientific outcomes in collaboration with the communication and advocacy efforts in the movement and with external actors. An example of this is the dissemination of the Occupational Health research and support project in Bangladesh. Since 2013, MSF has run health services in Kamrangirchar, Dhaka, focusing on providing occupational health, SGBV, and mental health services to people living and working in this area. The research showed that it is possible to mitigate the detrimental effects of child labour, child marriage, and unsafe working conditions; the project now aims at contributing to structural changes in the country by collaborating with workers, factory owners, civic society organisations, and governmental authorities.

In 2023, the Manson Unit launched three projects that are sponsored by MSF UK and funded by the TIC (Transformational Investment Capacity). TIC-funded projects are innovations proposed by MSF staff or association members that aim to dramatically improve and transform MSF's medical assistance. The 'Accessibility model for Field Planning and Response' TIC-funded project aims to ensure that MSF activities deliver maximum benefit to the communities in which we work by improving patient access to MSF's health facilities via adapting, testing and implementing a World Bank-developed interactive geographic accessibility model for use in our projects. The model assesses MSF programmes' coverage and heuristically determines the best locations for health activities. The Palliative Care project, born out of collaboration between MSF UK, MSF Italy, Operational Centre Amsterdam (OCA) and Operational Centre Paris (OCP), aims at helping MSF staff better care for dying patients and their families, addressing the quality of death for patients dying in MSF facilities. 2023 also saw the preparation and successful application of a third TIC-funded project: the MAP (Malaria Anticipation Project). This started in 2019 as a Sapling Nursery exploratory project, and will test climate-artificial intelligence (AI)-driven anticipatory models with community-based anticipatory approaches and data-light models to mitigate mortality and morbidities linked with malaria outbreaks.

In 2023, the HAARP team and the Manson Unit continued to successfully deliver our educational cohorts for the Leadership Education Academic Partnership (LEAP) and Global Health and Humanitarian Medicine courses. Further detail can be found on page 20 of this report.

Advocacy, communications and representation

In 2023, the HAARP unit continued the representation of MSF's medical and humanitarian work to the UK government and other key stakeholders in the UK's political and humanitarian sector. There has been follow-up on humanitarian aid funding from the UK. There have been numerous bilateral engagements with the Foreign, Commonwealth & Development Office (FCDO), including on crises in Chad, Sudan, and the ongoing situation in Gaza, as well as on various ad-hoc subjects, resulting in FCDO's better appreciation of MSF perspectives.

Challenging the UK government's hostile and harmful domestic and international migration policies has been a key focus of HAARP advocacy. Following the 2022 Nationality and Borders Act and the introduction of the 'Illegal Migration Bill', we advocated publicly and bilaterally about their medical and humanitarian consequences to try to prevent and mitigate some of the cruellest and most harmful policies. Despite best efforts by MSF and others, the bill was passed in July 2023. We continue to advocate against its implementation. We have also focused on exposing and speaking out about the UK government's support for harmful migration policies across Europe and north Africa, the inhumane impacts of which we see in our projects in both the region and now the UK.

In September 2023, MSF UK, in collaboration with Operational Centre Brussels (OCB) and Doctors of the World UK (DOTW), jointly started a medical intervention (primary healthcare including mental health) for migrants, asylum seekers and refugees living in precarious conditions in the UK; predominantly those whose asylum claims cannot be submitted or progressed. The initial specific focus has been large-scale containment settings, with an intervention initiated at one centre, an ex-military barracks in Essex. This first-hand operational experience will complement and add weight to our advocacy around harmful migration policies.

Through our communications we have also continued our work to support MSF UK's priorities around migration. Drawing on our medical experience from around the movement, we have demonstrated how the UK's policies – modelled on those of Australia and Greece – will cause huge harm to people seeking safety, providing a distinctive medical perspective to the debate. The Media team has delivered hard-hitting news coverage and commentary, while the Digital team distributed an award-winning 'explainer' animation on the UK's failure to provide safe routes, and the Public Engagement and Association team continued to engage and mobilise our associative and student groups around the issue.

Policy and advocacy work on access to products for healthcare in the UK focused on three key areas in 2023: the UK-India Free Trade Agreement (FTA), for which negotiations are still ongoing and which could have a devastating impact on access to affordable, quality medicines; ensuring equity and access conditions are built into clinical trials, building on MSF's experiences with TB-PRACTECAL and other clinical trials; and engagement to influence the WHO Pandemic Accord to ensure that the global preparedness, prevention and response efforts for future pandemics are more equitable and meet the needs of the most vulnerable. MSF's experiences in responding to outbreaks and pandemics makes ours critical voice in influencing these negotiations, and we continue to engage the relevant UK government departments and interlocutors.

Enhancements were made to the 'MSF Listen' project, a web- and mobile-based platform that provides MSF projects with a secure online space to build institutional memory of community feedback, including contextual information, calls to action, and health-related misinformation. New users are signing on every week in numerous countries where MSF is running operations – at present there are 211 users. The MSF Listen project was subsequently handed over to four operational centres (OCA, OCB, OCG and OCP) in December 2023 for them to continue.

In 2023, the Communications department provided extensive support to MSF's operational priorities across a number of serious and high-profile emergencies.

Early in the year, following the earthquake in Syria and Türkiye, we worked to ensure that the experiences of our colleagues already on the ground were communicated widely to UK and international audiences, and to bring attention to the particular plight of people in northwest Syria, who had already been living in precarious conditions for many years. Our Digital team worked closely on a fundraising campaign around the earthquake, winning three industry awards in the process.

The year saw further high-profile emergencies in locations where MSF was already active, including the catastrophic floods in Libya, and more recently the devastating attacks on Gaza by the Israeli Defence Forces (IDF) in response to Hamas’ brutal mass killing of civilians in Israel in October. Across these emergencies, the entire Communications department has pulled together to deliver high-impact results.

The Media team has continued to work effectively and ceaselessly to ensure that the voices of our teams – and in particular of our Palestinian colleagues – are heard prominently in both the UK and global English-language news media. The Digital team has ensured those voices are also prominent on our digital channels, while managing the significant demands of a fundraising campaign and social media community coordination. Our AV and editorial specialists have continued to provide crucial expertise to the wider movement, ensuring our audio/visual and written communications products are effective and engaging. The Public Engagement and Associative team has done huge amounts of work to facilitate associative debates, action, and engagement in protests.

Fundraising activities

2023 Key metric	Result
In 2023, MSF UK plans to raise £67.4 million to fund the MSF movement’s medical humanitarian projects.	In 2023, MSF UK raised £79.5 million in donations and legacies.

MSF UK’s fundraising approach is focused on bringing our supporters closer to the medical humanitarian work that their generosity makes possible, through the testimonies of MSF staff and the communities that we serve. MSF UK carries out fundraising through public appeals, including through private-site face-to-face fundraising, major donor stewardship and multimedia campaigns. MSF UK does not have commercial relationships for third-party fundraising; instead, we directly control our charitable activities to raise funds.

Private individuals and organisations provide 100 per cent of our funding in the UK. We take great care to maximise the proportion of every donation that is spent on our humanitarian work. In 2023, we raised £6.53 for each pound we invested in generating funds. This compares to £6.96 in 2022. Please see the Financial Review in section 9 for further details.

We strive to provide the highest standard of stewardship to the private individuals and organisations that fund MSF UK. In 2023, we achieved eighth place for the overall experience we provided to our donors in the THINK Stewardship Tracker survey when compared to 22 other charities.

MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff.

A complaints procedure in the Fundraising department records and responds appropriately to any complaints. We feed actionable insight back to all areas of the Fundraising team and strive to improve the experience for supporters. In 2023, we received and responded to 73 complaints (compared to 66 in 2022) in relation to our fundraising activities. We also adhere to a vulnerable persons policy in relation to fundraising.

We talk with supporters across the UK to better understand their needs and motivations. These discussions define our approach to fundraising and help us meet our supporters' wishes and interests. Feedback is highly valued and encouraged. The result is that we send fundraising appeals to our donors less frequently than is common practice; we have also never allowed other charities access to our supporters' details.

Our overall approach to fundraising is guided and informed by the needs and wishes of our supporters. In practice this means a non-intrusive approach to fundraising, strictly avoiding unreasonable intrusions on privacy or unreasonably persistent approaches for money or other assets, and avoiding putting undue pressure on people to donate. There is continual 'mystery shopping' across a wide range of interactions by supporters of MSF UK, and MSF UK's Promise To Donors sets out the standards that our fundraising activities must meet, limiting the frequency of appeals and prohibiting the exchange of supporters' details with other charities. MSF UK adheres to the Code of Fundraising Practice.

All fundraising team members receive guidance and training on interacting with people in vulnerable circumstances, as well as guidance on working with Power of Attorney and written authority requests. This refers to the wider MSF UK policy on fundraising with people in vulnerable circumstances, with all procedures related to protecting vulnerable people reviewed on a regular basis to include up-to-date guidance drawing on experience.



Aerial view of the Bulengo IDP site on the outskirts of Goma city, North Kivu. MSF is providing free medical assistance and clean water to more than 7,000 households that have taken refuge there since 2023 following armed clashes in and around the Mweso health zone. Photo: Michel Lunanga/MSF



MSF car driving through a body of water heading to Robis village in Tonkolili District, Northern Province of Sierra Leone, with the Integrated Community Case Management team (ICCM), Photo: Saidu Bah

4 MSF UK's 2023 performance

2023 has been a year of recovery and consolidation for MSF UK following the disruptive effects of the COVID-19 pandemic. We have returned to the office, trialling a hybrid working approach, and have made good progress against our planned activities. For the 2023 Annual Plan, we implemented a new planning tool, which gives us much greater visibility of the progress across the full scope of all our activities — including core functional work and change work.

Key successes include developing proposals for project funding from the MSF movement's Transformational Investment Capacity (TIC), completing a research project examining power dynamics within the MSF movement, and developing a partnership for our UK migration operations with Operational Centre Brussels (OCB) and Doctors of the World UK. At the same time, we continued to support wider MSF operations through the continued deployment of internationally mobile staff (with destinations including both Ukraine and Gaza), and in exceeding our fundraising income targets. Behind the scenes, we proceeded with making ongoing system, policy and process improvements to our support functions to make us more efficient and effective in the direct support we provide to MSF's social mission.

Our progress against plan in 2023 in other areas was limited by capacity issues. As reflected in our risk register, we have not made as much progress with our Data Protection Programme to review our major processing activities as we had originally intended. Our policy management project was also affected, and will now conclude in 2024. The scope of our office carbon footprint work in the UK was limited to focus on statutory and movement reporting requirements, rather than progressing reduction work. Additionally, a number of continuous improvement activities to strengthen our fundraising systems were also deprioritised, either due to unfavourable risk-benefit or cost-benefit analysis. In HR, the timeline for two review projects, the benefits we offered to staff and our recruitment processes, was extended into 2024. Plans to improve accessibility in the office were superseded by a wider review of our future office needs. Finally, following the implementation of our new procurement framework, further planned work to develop more active supplier relationship capability was deferred to give the new procurement system time to embed and mature.

Strategic Direction in 2023

Following the decision by the MSF movement to extend the Resource Sharing Agreement 4 (the memorandum of understanding by which funding for each of the operational centres is calculated) period by two years, we refreshed our Strategic Direction to extend it to the end of 2025. This has included undertaking a detailed review of our original Strategic Direction 2020/2023 and producing a *Strategic Direction 2020/2023 — Progress report and strategic refresh*. Building on this, we also produced our *Strategic Direction update to 2025*, which sets out what we intend to achieve at a strategic level in the next two years. This includes setting a new Strategic Goal for how MSF UK intends to support MSF's humanitarian action. Both of these documents are available on our website.

The progress report below summarises the main activities that we have completed in 2023 against our refreshed strategic objectives.

Supporting MSF’s Humanitarian Action

To the end of 2025, our new Supporting MSF’s Humanitarian Action Strategic Goal consists of the following five strategic objectives for the UK:

- Providing access to medical knowledge, research and innovation
- Recruiting a diverse pool of country-based and internationally mobile staff
- Continuing to make access to postgraduate education and development opportunities available
- Working to deliver against the longer-term income targets being set by the MSF movement
- With our communications, building empathy, understanding and action

Objective	Completed actions in 2023
Providing access to medical knowledge, research and innovation	The Manson Unit has continued to provide epidemiological and anthropological support to a range of MSF’s humanitarian projects, while also developing projects for anticipatory action in relation to malaria, devising an accessibility mapping tool to help site MSF’s humanitarian projects most effectively, and working on how to make palliative care available to the communities with whom we work. These projects will continue into 2024.
Recruiting a diverse pool of country-based and internationally mobile staff	We have successfully supported our pool of internationally mobile staff (IMS) by managing the departures of 124 colleagues to MSF humanitarian projects, including in Ukraine, Gaza, South Sudan and Afghanistan.
Working to deliver against the longer-term income targets being set by the MSF movement	<p>During 2023 we have increased our fundraising to achieve our highest income to date of £79.5 million in donations and legacies: £23.4 million from regular giving; £20.2 million from appeals; £19.2 million from legacies; £7.9 million from charities and trusts; £4.3 million from sponsorship, events and collections; and £4.5 million from corporate donors.</p> <p>This success has been built on growing our core fundraising activities and delivering three successful emergency campaigns during the year. Significant work has also been undertaken to identify further opportunities to grow our fundraising activities in 2024 and beyond.</p>

Objective	Completed actions in 2023
<p>Continuing to make access to postgraduate education and development opportunities available</p>	<p>In 2023, the Operational Directorate WaCA (West and Central Africa) joined the Leadership Education Academic Partnership (LEAP) and recruited its first students, who will start their studies next year. In November 2023, the LEAP programme conducted face-to-face classes in Manchester and Liverpool, with students from across MSF's global projects visiting the UK. This year, 40 MSF students graduated from the programme, achieving either a Postgraduate Certificate, Postgraduate Diploma or Master of Science in Humanitarian Practice.</p> <p>LEAP is a diverse programme: of our new students in 2023, 53% were female, 75% were from low- and middle- income countries and 43% were locally hired staff. LEAP continues to grow and develop, with biannual student intakes and an increasing presence across MSF.</p> <p>In 2023, 169 students successfully completed the Global Health and Humanitarian Medicine (GHHM) course, and 205 students were enrolled for 2023-2024. For the 2023-2024 cohort, 77% of students are from low- and middle-income countries. 56% of students are MSF staff, of which 77% are locally recruited staff.</p> <p>In 2023, we invested in an alumni community platform to deliver the 'community of practice' envisaged in the 2020-2023 strategy, which will launch in 2024. We have also identified alternative exam options for GHHM students to ensure that they are able to access a range of relevant and affordable qualifications following the completion of GHHM, as opposed to one single exam. Furthermore, as a result of our advocacy, exam providers have recognised that mandating in-person lab training as an eligibility requirement for attaining a postgraduate qualification in tropical medicine disadvantages students from LMIC countries. This has resulted in online parasitology and microscopy training becoming approved, which will reduce the overall cost of the qualification by at least 50%.</p> <p>We successfully recruited two Associate Trustees, as a way for members of the MSF movement to train in and experience governance processes in the UK, without holding the responsibilities, voting rights or legal duties as a Trustee/Board member. We have also continued to support a Humanitarian Affairs Assistant role in our HAARP department, providing a pathway into similar roles directly attached to MSF humanitarian projects.</p>
<p>With our communications, building empathy, understanding and action</p>	<p>Our Communications department has managed challenging communications environments, particularly following the Türkiye/Syria earthquake in February 2023 and the conflict in Gaza in October 2023. Our Communications department has successfully communicated MSF's humanitarian message, gaining traction in the UK media and supporting the wider movement internationally to do the same.</p> <p>Our Public Engagement team provided speakers for 144 public talks across the UK in 2023, as well as running three storytelling events for our supporters and two national conferences for our student followers. We also produced 42 curriculum-specific MSF-themed teaching resources for schools.</p>

Valuing People

By 2025, MSF UK will be an organisation in which all those who work with and for us – whether in the UK or in MSF’s projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy working environment built on community, inclusivity, diversity, and a proactive idea of acceptance, where professional development meets the needs of both MSF and its staff.

Objective	Completed actions in 2023
<p>Respect, inclusion and enabling staff potential within the MSF workforce</p>	<p>With the Board, we reviewed and updated the Board’s Equity, Diversity and Inclusion (EDI) Policy Statement, as well as the Expense Policy, to enable greater opportunity for participation and inclusiveness.</p> <p>During the year, our EDI Lead has delivered a range of learning and development opportunities, including an engaging series of speakers and events. Internal communications and the resources available to staff on the MSF UK/IE Portal site have been enhanced.</p> <p>We have refreshed our EDI Policy and Reasonable Adjustments Policy. Building on our Standards and Accountability Policy, EDI has also been mainstreamed as a consideration within procurement and policy development.</p> <p>Dissemination of the results of the research project sponsored to examine inequalities inside Médecins Sans Frontières and its medical humanitarian endeavours has begun.</p>
<p>MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet the full potential of their roles</p>	<p>The early part of 2023 saw the implementation of the remuneration phase of our Rewards Review, with the transition to a new grade structure completed in April 2023. In the latter part of the year, we have also conducted a review of the benefits we offer, and of our recruitment practices. Work to review our recruitment, onboarding and induction processes will continue into 2024.</p>
<p>Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF movement</p>	<p>In early 2023, we completed a detailed risk safeguarding assessment across all MSF UK office functions and, using this as a basis, established a Safeguarding Strategy.</p> <p>We also completed a staff survey to assess the maturity of the safeguarding culture, and have worked with the Committee of Directors (CoDir) to map senior accountability when safeguarding instances arise.</p> <p>More broadly, our wider support to the MSF movement continues, with advice and support being provided for the development of Operational Centre Amsterdam’s Safeguarding Policy, which is now ready for implementation.</p>

Igniting Change

For the period to 2025, we have identified three key themes that we wish to demonstrate impact on as an organisation during the period of the extension of the Strategic Direction: Migration, Nutrition, and Access to Products for Healthcare.

Objective	Completed actions in 2023
<p>Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries</p>	<p>During 2023, our advocacy and communications have focused on countering the most harmful aspects of the Illegal Migration Bill 2023, including forcible deportation flights.</p> <p>We have also been working hard to deliver our ambition to become operational in the UK to support migrant communities who struggle to access healthcare. We have signed a partnership with Operational Centre Brussels (OCB) and Doctors of the World UK, with MSF UK staff now seconded to Doctors of the World UK.</p>
<p>Nutrition: increase awareness of and support in the UK and Ireland for MSF's work in nutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent nutritional crises</p>	<p>During our strategy refresh work, we identified the growing crisis around malnutrition in a variety of the countries in which MSF has humanitarian projects as a key area for MSF UK to focus on increasing awareness and support. In 2023, we have undertaken awareness-raising communications around malnutrition and created new networks with UK-based stakeholders, including the UK government, and UK-led nutrition initiatives, setting the foundations for further work on this new strategic objective in 2024.</p>
<p>The UK's contribution to the Access to Products for Healthcare campaign</p>	<p>During 2023, the MSF UK Executive Director has been chairing the international committee that has been tasked with overseeing the implementation of a new model for MSF's work in improving Access to Products for Healthcare (APH). As part of that model, all MSF sections are encouraged to consider how they can best contribute towards delivering tangible improvements in Access to Products for Healthcare for people who are deprived of them, as part of MSF's social mission. As a new strategic objective, we will further define our role as MSF UK in supporting this new APH vision in 2024.</p>

Ways of Working

By 2025, MSF UK will have begun a programme of change to create new, more effective and more efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly and what barriers prevent us from reaching our full potential.

Objective	Completed actions in 2023
Systems, processes and organisational design to support effective and timely decision-making	We completed the review of our Procurement Policy Framework, and implemented this across MSF UK. Additionally, our Fundraising department completed the first phase of its Data Warehousing project, creating a platform from which data insights can be drawn to help us communicate with our supporters more effectively. Work has also commenced to establish a project for delivery in 2024, looking to strengthen our central management information reporting.
Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative	During 2023, we successfully trialed a new model of hybrid working based on the four principles of community, collaboration, flexibility and business continuity.
Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available	In 2023, through our strategy refresh work, we have fully aligned our strategic reporting and annual plan reporting. This has allowed us to adopt some portfolio management techniques in our 2024 annual planning, enabling us to prioritise and select a balanced mix of activities in a more structured way. We have also invested in training up a small number of staff in both waterfall and agile sprint methodologies.
MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions	We aligned MSF IE's risk management approach, reflecting the changes made to MSF UK's approach in 2022. MSF UK and MSF IE HR continue to support each other, and MSF UK's IT department provides a combined MSF UK/IE IT environment and support.
Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls	We have continued to make progress with our policy review project, baselining an increasing number of policies into our policy architecture and applying information governance controls to them. We have also audited our governance assets and published these on the MSF UK/IE Portal. Progress has been slower in our data protection compliance activity due to capacity challenges, although we have made steady progress in our review of the Manson Unit's processing activities.

Climate Crisis and Global Health

Between 2020 and 2025, MSF UK has committed to act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF movement. We have committed to bringing together data and stories from our projects to support advocacy efforts, and to providing technical and operational support to projects in contexts where climate change is impacting vulnerable groups. MSF UK has also committed to reducing its environmental footprint.

Objective	Completed actions in 2023
<p>MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis</p>	<p>Formed and co-led the Operational Centre Amsterdam (OCA) cross-departmental Climate and Environmental Health (CEH) Group through the MSF UK CEH Advisor. An action plan was established for 2020-2023, and supported MSF desks and country programmes in their ambitions to integrate a CEH lens in medical humanitarian programming. Currently six OCA country programmes with annual plans have integrated a CEH lens in 2023.</p> <p>Additionally, we have engaged in intersectional initiatives with OCG and MSF Canada around a variety of different issues, including a review of MSF’s operational strategy documents, in order to integrate CEH, meteorological monitoring for anticipatory action, and an exploration of pilot programming at the intersection of heat and health.</p>
<p>Supporting MSF’s operational research and advocacy on climate and health</p>	<p>During 2023 we continued to showcase case studies and operational research related to the health impacts of climate change in academic and policy literature and spaces, including at the UN Climate Change Conference (COP28).</p>
<p>MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50% by 2030</p>	<p>We conduct voluntary biannual reporting as part of the MSF movement commitment to reducing carbon emissions. In 2023 we produced both the 2022 end-of-year report and the 2023 mid-year report on our carbon emissions.</p> <p>In 2023 we improved the accuracy of our emissions calculations for magazine inserts and therefore recalculated our total emissions figures. We also added one additional source of paper emissions. These sources now account for approximately 60% of our total emissions. With these adjustments, we saw a decrease in total carbon emissions from 2019, though this is a slight increase from 2022. We can likely attribute an increase in flight emissions to “return to normal” travel behaviour following COVID-19. We have also seen an increase in rail travel.</p> <p>Our recalculated intensity ratios demonstrate an overall decrease in carbon emissions per staff member since 2019 and 2022.</p>

Trustees' oversight of MSF UK's work

As a company limited by guarantee, MSF UK is required to report on how the trustees have discharged their duty to promote the best interests of MSF UK, and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision
- The interests of employees
- Fostering relationships with key stakeholders
- The impact of operations on our communities and environment
- Maintenance of our reputation for the highest standards of conduct
- The need to act fairly as between members of the company

Our stakeholders

MSF UK is able to achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well established and remain constant. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section).

The following table sets out our key stakeholder groups, the key considerations of each group, and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.

Key stakeholder group	Key considerations	How we engage with them
Patients and communities	<ul style="list-style-type: none"> • Providing medical humanitarian support to those most in need • Ensuring that as much of our resources as possible are used for the benefit of this group 	<ul style="list-style-type: none"> • The grants we provide and the staff we second to our operational partners • The technical assistance we provide to our operational partners through the Manson Unit
MSF movement partners	<ul style="list-style-type: none"> • Our shared values and goals bind the MSF movement together and are a key part of MSF UK's identity 	<ul style="list-style-type: none"> • UK representation in the OCA Management Team • Membership of Associative and Executive platforms • Participation in movement-wide discourse facilitated through internal websites and grassroots discussion forums
MSF UK Association	<ul style="list-style-type: none"> • Arbiters and guardians of MSF identity for MSF UK • Developing and maintaining relationships and interest in the charitable purpose of the MSF movement as potential future staff and trustees 	<ul style="list-style-type: none"> • The MSF UK Association website • Regular mailings and direct communications on topical issues • Regular events; for example, webinars, briefings and networking events • Annual General Meetings • Facilitation of social media spaces

Key stakeholder group	Key considerations	How we engage with them
Donors and supporters	<ul style="list-style-type: none"> • Understanding the impact of donations through insights into our medical humanitarian work • Developing and maintaining relationships and their interest in the MSF movement 	<ul style="list-style-type: none"> • The MSF UK website • Regular newsletters and direct communications • MSF UK events • Direct engagement with members of the Fundraising department
Employees	<ul style="list-style-type: none"> • Training and development • Equity, diversity and inclusion • Wellbeing and support 	<ul style="list-style-type: none"> • News, support and policies provided through an intranet portal • Weekly Community Days, including all-staff meetings • A broad range of learning and development opportunities available to employees • A safeguarding survey conducted and scrutinised by the Board, and a staff engagement survey conducted in 2023 and scrutinised in early 2024 • Feedback and implementation of positive change through the staff groups
Regulators	<ul style="list-style-type: none"> • Maintaining governance procedures to ensure compliance with all applicable regulatory regimes 	<ul style="list-style-type: none"> • Timely submission of all necessary filings and returns • Self-reporting and engagement, where appropriate • Prompt and comprehensive responses to requests for information, as required

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the trustees considered the wider interests of our stakeholders and the broader factors set out in section 172 of the Companies Act 2006, listed above.

Key considerations included:

- Day-to-day decisions below the financial threshold set out in the MSF UK scheme of delegation are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
 - » The use of charitable funds
 - » Assessment against charitable purpose
 - » Compliance with the Charity Commission regime and, where appropriate, the Fundraising Regulator and Information Commissioner’s Office.
- The long-term impact on the future direction and success of the organisation as a result of the Strategic Direction 2020-2023.
- The ability to maintain core functional work while continuing to make progress on our strategic goals, monitored through quarterly reporting against annual plans and biannual reporting against key performance indicators.
- The potential impact of delays on the delivery of strategic priorities.

Topic	Decision	Key considerations
Strategy Direction	Refreshing strategic objectives to update the Strategic Direction 2025	<p>Reflecting on the progress made against the 2020-2023 Strategic Direction.</p> <p>Ensuring that the Strategic Direction incorporates the full scope of our work and is stretching but grounded.</p>
Fundraising	Strategic investment to grow our fundraising activities	<p>Prioritisation of net contribution over the medium term over contribution ratio in the short term.</p> <p>Incremental growth in the first instance to test the depth of markets, mitigating risk but establishing a foundation for further investment depending on initial outcomes.</p>
Safeguarding	Authorisation of a Safeguarding Strategy	<p>Further developing MSF UK's intent for a Safeguarding Strategy expressed in the existing strategy with a more concrete and specific vision.</p> <p>Clearly defining activities prioritising on a risk basis across the organisation.</p> <p>Creating a clear line of sight on activities spanning the organisation and creating capacity to both monitor progress and provide technical support to functional areas.</p>
Environmental responsibility	Prioritisation of resource allocation to MSF's operational centres (principally OCA)	<p>Operational centres account for approximately 87% of the movement's carbon emissions, according to our current measurements.</p> <p>Reaching the 50% by 2030 target for the movement requires coordinated action, and there are limitations to MSF UK's influence on the wider movement.</p> <p>Need to continue to make progress in the UK, but supporting MSF's operational centres (principally OCA) is likely to have more impact.</p>

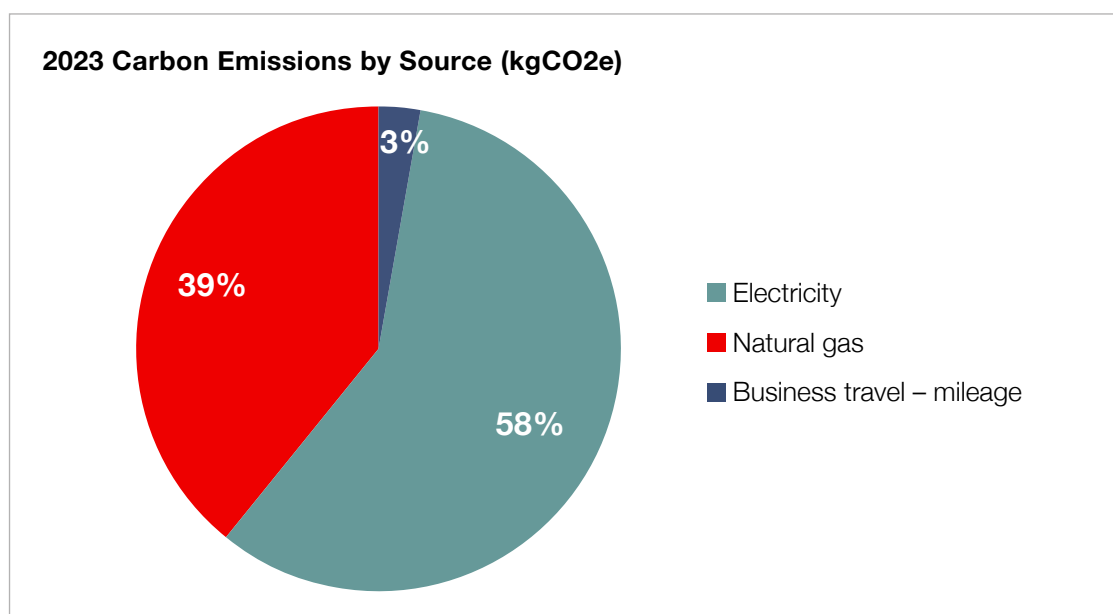
Sustainability and carbon reporting

In 2020, MSF UK started reporting on its energy-related carbon emissions in the UK, including gas, electricity and fuel, in compliance with the Streamlined Energy and Carbon Reporting (SECR) regulatory requirements mandated for unquoted large companies and organisations.

Energy and greenhouse gas emissions

Our energy and greenhouse gas emissions for the period 1 January - 31 December 2023 are set out in the table below. We have reported all material emission sources required by the regulations for which we deem ourselves to be responsible, and have maintained records of all source data and calculations.

UK Energy Consumption – Gas, Electricity, Fuel (Mileage)								
Energy source	Units	Consumption		Carbon Emissions (kg CO ₂ e)		Intensity ratio FTE (kg CO ₂ e/FTE)		
		2022	2023	2022	2023	2022	2023	
Electricity (Scope 2)	kWh	124,552	130,080	24,086	26,936	116	131	
Natural gas (Scope 1)	kWh	105,429	101,293	19,245	18,233	93	89	
Fuel – Business travel (mileage)	miles	4,154	4,473	1,058	1,243	5	6	
TOTAL (all Scopes)					44,389	46,412	214	226



Methodologies and estimates

MSF UK accounts for the energy and gas consumed in its London office space plus for a portion of the communal areas in the building at 10 Furnival Street. MSF UK conducts some business travel by land, for which MSF UK is responsible for purchasing the fuel or for which MSF UK reimburses its staff following claims for business mileage. This business travel includes travel to and from events, such as locations where MSF UK staff are raising funds, or events at which MSF UK staff are speaking or taking part in projects. We have continued to ensure that our fuel mileage expense claims contain a greater level of detail, which has enabled us to calculate the kg CO₂e attached to mileage more accurately.

There was a slight increase in the number of fuel and mileage expenses in 2023 compared to 2022. In 2023, we accounted for 27 expense claims, compared to 25 claims in 2022. For six of these claims, we have calculated an estimation of emissions due to incomplete mileage data. We will continue to work on improving our data collection moving forward, to improve the accuracy of our calculations.

In 2022, we reported that following the return to more typical ways of working after the COVID-19 pandemic, we were able to transition from continuous air conditioning use to only running air conditioning during working hours, which led to a substantial reduction in overall gas consumption. This trend has continued in 2023, although we have had to estimate three months of data based on 2022 figures due to missing data from our supplier.

In 2023, there was an increase of seven per cent in the UK electricity emissions factor compared to the previous year due, to an increase in natural gas use in electricity generation and a decrease in renewable generation. In 2023, MSF UK saw an increase in our emissions associated with electricity. This can be partially attributed to the increase in the electricity emissions factors noted above; however, we have also seen an increase in our total electricity usage (kWh) in 2023, which is potentially due to an increase in office usage following the codification and adoption of the hybrid working strategy.

Overall, we have seen an increase in our intensity ratio, due to an increase in emissions and a decrease in the number of full-time equivalent staff members (FTEs), from 208 in 2022 to 206 in 2023. This reduction in the number of FTEs reflects a decrease in the number of internationally mobile staff deployed to MSF projects in 2023.

Measures taken to increase energy efficiency

MSF UK is continuing to make changes to improve its data collection, analysis, reporting and monitoring of its carbon emissions. Although progress slowed somewhat due to capacity limitations in 2023, we have identified key areas of the data collection process for improvement and made incremental improvements, particularly related to travel data collection in the second half of 2023.

Following the introduction of the MSF UK Responsible Travel policy in 2022, MSF UK continues to work with relevant departments within the London office to reinforce the responsibilities and expectations around international travel. Sustainability continues to be part of MSF UK's policies and procedures and ongoing office activities.

In 2023, MSF UK has also further developed relationships across the MSF movement to share lessons learned in identifying areas for improvement and developing actionable plans to begin assessing areas for meaningful reduction.



Dr. Khassan El-Kafarna, a doctor with MSF, works in both the emergency department and the surgical unit of Kostiantynivka hospital in the Donetsk region of Ukraine. Between January to August 2023, MSF provided 231 surgical interventions in Kostiantynivka hospital. Photo: Linda Nyholm/MSF

5 MSF UK's plans for 2024

Our 2024 Annual Plan is the first opportunity we have had to set out in detail what we intend to achieve following our strategic refresh in 2023. The 2024 Annual Plan can be contextualised against the backdrop of a volatile global picture. Escalating and ongoing conflicts as well as flooding, earthquakes and large-scale outbreaks of different diseases have meant that the demand for emergency response has remained high. This, together with high levels of inflation in many countries where we work, amplified a recent trend of significantly increased expenditure on MSF operations outstripping income projections, which has created financial instability within the movement.

In the longer term, our ambitions and capacity for growth need to be more clearly defined, in the face of infinite need, and considered along with the outcomes of the MSF We Want To Be and the Movement Evolution processes when moving into the next International Strategic Planning and Resource cycle. In the short term, even while operational centres have embarked on a process of course correction, there is a movement-wide demand for immediate efforts to be made to increase net contribution to soften the blow of sudden reductions in operational budgets.

In this context, our 2024 Annual Plan prioritises investment in our Fundraising and Communications department in order to lay the foundations to increase our income in the short term and explore longer-term options. We are also undertaking a range of activities to describe MSF UK/IE's role as a Partner Section, defining and consolidating our activities to act on the objectives identified in our strategic refresh. Behind the scenes, we will be continuing to work to strengthen our internal systems and processes incrementally.



Unloading of the MSF cargo in Rhoé camp, where around 70,000 people live in dire conditions. Dujgu territory, Ituri province, Democratic Republic of the Congo. January 19, 2023. Photo: MSF/Philomène Franssen

MSF UK Supporting MSF’s Humanitarian Action in 2024

Objective	Plans
<p>Providing access to medical knowledge, research and innovation</p>	<p>We will develop our existing model for the Manson Unit, acting as a hub for medical training and advice on chronic and infectious diseases, epidemiology and antimicrobial resistance, developing international safeguarding practice as well as supporting research and innovation, including dissemination of the TB-PRACTECAL trial, anticipatory action around malaria, menstrual health management, and occupational health.</p> <p>We will also consolidate our approaches to medical knowledge, research and innovation as a system. This will include developing standardised approaches to disseminating research, and sponsoring three incubator projects funded via the Transformational Investment Capacity (TIC).</p>
<p>Recruiting a diverse pool of country-based and internationally mobile staff</p>	<p>The Internationally Mobile Staff (IMS) HR team will commence a project focused on redeveloping our IMS workforce planning, conducting an initial assessment of operational needs, opportunities, and capabilities to produce initial proposals for a strategy. This is positioned within the context of ongoing movement discussions on the international staffing and recruitment models.</p>
<p>Continuing to make access to postgraduate education and development opportunities available</p>	<p>MSF UK will continue to sponsor two educational programmes to support MSFers, particularly from low- and middle-income countries, to access postgraduate qualifications where they may otherwise face barriers. We will run our Global Health and Humanitarian Medicine (GHHM) and our Leadership Education Academic Partnership (LEAP) programmes in 2024, and also develop proposals to expand these postgraduate education offerings.</p>
<p>Working to deliver against the longer-term income targets being set by the MSF movement</p>	<p>Responding to challenges in the wider movement relating to financial instability, for the 2024 Annual Plan we are proposing significant investment in our Fundraising and Communications departments so that we can increase this direct support to MSF operations, setting the foundations to deliver against more ambitious income targets in the short term and exploring the potential for income growth in the longer term.</p>
<p>With our communications, building empathy, understanding and action</p>	<p>Our Communications department has maintained a high profile in the domestic UK media market, building public support and empathy around MSF’s operations, research dissemination and advocacy, and supporting MSF internationally to do the same. This work will continue. In our Digital and Public Engagement teams, we will work to strengthen the effectiveness of our online communications and face-to-face engagement with supporters.</p>

Valuing People in 2024

Objective	Plans
<p>Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF movement</p>	<p>In 2024, we will continue our safeguarding leadership and accountability training to enhance the leadership and management of safeguarding across MSF UK/IE. We will also train key staff in how to conduct investigations effectively.</p> <p>Our policy work to embed safeguarding across our policy architecture will continue, including the implementation of a new, updated Criminal Records Check policy.</p> <p>We will also continue to provide support to the wider movement, providing safeguarding advice via the Executive Office as well as benchmarking child protection across OCA settings and developing a vision and operational support model in the Manson Unit.</p>
<p>MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet the full potential of their roles</p>	<p>Key change activities in the HR department regarding the staff lifecycle will include the implementation of recruitment, onboarding and induction reviews to ensure efficient, safe, and fair practices that are consistent with EDI. A project to map the employee lifecycle and provide user-friendly guidance for managers will also continue in 2024.</p>
<p>Respect, inclusion and enabling staff potential within the MSF workforce</p>	<p>Work will continue to implement our EDI Action Plan. In 2024, our main focus will be on implementing a cyclical package of training that all staff will need to complete on a periodic basis. This will be supported by informal learning and development opportunities, continuing with our programme of EDI-themed speaker events throughout the year. We will also undertake a learning needs assessment of line managers and the delivery of the MSF International People Management Unit's Ways of Working training to two cohorts of MSF UK/IE managers.</p> <p>We will work to embed and standardise approaches to safeguarding and EDI in communications guidelines and policies to ensure that all MSF UK communications respectfully and accurately represent MSF colleagues and the people whom MSF assist. We will also review our external-facing website to ensure that it meets the expectations set out in our EDI vision.</p> <p>We will develop an Equality Impact Assessment (EqIA) process to incorporate, in the first instance, into our internal policy review cycle to formalise the way in which we review and document how our internal processes meet our EDI vision.</p> <p>The Manson Unit will continue with the dissemination plan for the 'The Power Within' research report, which looks within MSF structures and practices to examine dynamics of power and inequality.</p> <p>We will implement the outcomes of our Benefits Review, which aims to ensure that the benefits package that we offer staff is proportionate, accessible and fulfils our values as an organisation, and is flexible to the needs of different groups of staff.</p>

Igniting Change in 2024

Objective	Plans
<p>Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries</p>	<p>Our intention for 2024 is to make progress on our project to reduce morbidity in migrants in precarious living conditions targeted by 'hostile environment' policies, with a focus on detention-like containment settings, with the aim of becoming operational. Our ongoing activities regarding migration analysis, advocacy and representation will also continue.</p>
<p>Nutrition: increase awareness of and support in the UK and Ireland for MSF's work in nutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent nutritional crises</p>	<p>In 2024, a nutrition-focused cross-departmental taskforce driven by the HAARP department will define the MSF UK strategy on nutrition in relation to the UK environment, with the aims of influencing the UK government in implementing effective programming, and in its funding, programming and convening efforts related to nutrition and food security.</p>
<p>The UK's contribution to the Access to Products for Healthcare campaign</p>	<p>Throughout 2024, the MSF UK Executive Director will continue to chair the international committee overseeing the implementation of a new model for MSF's work in improving Access to Products for Healthcare. As a new strategic objective, we will further define and map our role as MSF UK in supporting the new APH vision in 2024; for example, via our work on antimicrobial resistance (AMR) and via research projects undertaken by the Manson Unit.</p>

Ways of Working in 2024

Objective	Plans
<p>Systems, processes and organisational design to support effective and timely decision-making</p>	<p>In IT, we will be determining the lifecycle management of all major systems to ensure that they are replaced or updated at the correct time. IT will also begin to develop a more structured approach to business continuity across the organisation.</p> <p>In HR, the implementation of the HR Vision will be a major piece of work for the first half of the year. Smaller activities will be a review of efficiency and value for money of our employment law support and harmonisation of our travel management with the Global Travel framework.</p> <p>In Finance and Services, we will be undertaking a range of activities to improve systems and processes, including the invoice approval process, updating policies, income processing and reconciliation to fundraising CRM, VAT and tax optimisation, reviewing financial reporting and analytics, and the purchase to pay, expenses and credit card systems.</p> <p>We will also be undertaking a cross-departmental project to look at how we can make better use of the management information being generated in each department.</p>
<p>Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls</p>	<p>In 2024, our ongoing Policy Review Project will transition into an annual core functional work cycle, with any remaining gaps in our policy architecture being dealt with as a matter of routine review.</p> <p>We will step up our focus on data protection, reviewing the system we have in place to underpin our data protection compliance (including our Data Protection Policy), as well as reviewing the data protection impacts of our major processing activities.</p> <p>Building on the improvements to our governance systems and processes in 2023, we will undertake a formal review of our Scheme of Delegation, and continue to tighten up the support we provide to the Board.</p>
<p>Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative</p>	<p>Following the trial period in 2023, we will permanently move to our new hybrid working approach as the norm in 2024.</p> <p>Activities designed to bring the office together as a community will also continue.</p>
<p>MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions</p>	<p>At the General Direction level, engagement with Structures and Movement Evolution international projects in 2024 will ensure that any changes to the MSF movement governance ecosystem are reflected as necessary in changes in MSF UK/IE governance systems and processes. We will also engage closely with the application made by MSF Eastern and Southern Africa to become an operational centre, including by exploring a potential partnership role for MSF UK/IE.</p> <p>MSF UK and MSF IE will continue to work closely together in ensuring alignment between risk management approaches, a shared IT infrastructure, and collaboration between UK and IE HR teams.</p>
<p>Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available</p>	<p>For 2024, taking into account the lessons learnt in our 2022 and 2023 annual planning rounds, we are intending to strengthen our approach to annual planning by formalising our approach in a policy document. We will also train a small number of staff in recognised project management methodologies and tools.</p>

Climate Crisis and Health Impact in 2024

Objective	Plans
<p>MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis</p>	<p>During 2023, MSF UK provided resource to support and lead work on Climate and Environmental Health (CEH) through HAARP. This resource has now been increased and moved to the Manson Unit, from where we will continue to develop and lead OCA Public Health department activity regarding the operational impacts of climate change and environmental degradation on health. This work includes population and vulnerability mapping, implementing a CEH lens across MSF operations, and standardising CEH risk assessment methods.</p>
<p>Supporting MSF's operational research and advocacy on climate and health</p>	<p>During 2023, the editorial management of MSF's contribution towards The Lancet Climate Countdown annual report started to transition from MSF Canada to MSF UK. During 2024, we will lead this work, taking on the responsibility of producing an annual report on the climate change landscape, which will be published in The Lancet. The Manson Unit will also engage in advocacy based on political and policy landscape mapping, including with the UK government, World Health Organization and Wellcome Trust. The Communications team will work closely with the Manson Unit, as well as HAARP and the wider movement, to identify the climate initiatives that need communications support.</p>
<p>MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50% by 2030</p>	<p>During 2024, we will continue to provide biannual reports to the Board on our carbon emissions. We will also attempt to develop our analysis, particularly of our flight data, to provide an assessment of the efficacy of our Responsible Travel Policy and target parts of our supply chain where there may be opportunities for reduction through our procurement activities.</p> <p>We are also in the process of reviewing our future office needs, and climate impact is one of the three key priorities identified to inform a decision as to whether we remain in our current location or move to a new location.</p>



Amir Jibril Abu Al Ata is undergoing a foot surgery. Al Aqsa hospital. 29 November 2023, Middle Area, Gaza. Photo: MSF

6 For the public benefit

MSF's purpose

The principal objective of MSF UK, as stated in its Articles of Association, is as follows:

The Company's objectives are to relieve suffering, promote the relief of sickness and provide medical aid to the injured, and to protect and preserve good health by the provision of medical supplies, personnel and procedures calculated to overcome disease, injury or malnutrition in any part of the world.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF movement

MSF UK is a primary partner of Operational Centre Amsterdam (OCA), one of the five operational centres responsible for the delivery of MSF's medical humanitarian projects (the sixth operational directorate – MSF West and Central Africa, or WaCA – is an institutional member with the right to run operations). OCA is a coordination body made up of six section offices – MSF UK, MSF Holland, MSF Sweden, MSF Canada, MSF Germany and MSF South Asia – and one branch office – MSF Ireland. The operations of OCA are hosted by MSF Holland, a separate legal entity with its own Board of Trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2023, MSF UK made grants to MSF Holland (in its role as host of OCA), to MSF Belgium, which hosts Operational Centre Brussels (OCB), and to MSF France, which hosts Operational Centre Paris (OCP). OCA, OCB and OCP used these funds to implement and continue medical humanitarian projects and support social mission costs at OCA. The UK Board of Trustees receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff. This rigorous process of information sharing supports MSF UK's trustees in fulfilling their regulatory reporting requirements.

MSF UK also made grants to MSF International, which is based within Operational Centre Geneva (OCG), and to the Access to Medicines campaign (known as the Access Campaign), an international project within MSF that supports MSF's work by advocating for improved access to treatment and for the development of essential medicines. Grants were also made to the Drugs for Neglected Diseases initiative (DNDi), a collaborative initiative for patient-centred drug development and access. The calculations for the amounts granted to MSF International, the Access Campaign and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF movement, and the trustees are satisfied that they are in the best interests of the charity.

Natalie Roberts, Executive Director, is a member of the OCA Management Team and the Full ExCom, MSF's international executive leadership platform. Chiara Lepora, Director of the Manson Unit, is the Deputy Medical Director for OCA, and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA Operational Director.

During 2023, other members of the MSF UK Committee of Directors also participated in functional platforms across OCA and the MSF movement, including Donald Campbell, Director of Communications, and James Kliffen, Director of Fundraising.

MSF UK is an institutional member of MSF International, which has a key coordination role within the MSF movement.

Benchmarks and performance measuring

MSF UK is pleased that during 2023 we were able to commit 86 per cent of our total expenditure to charitable activities (as compared to 87 per cent in 2022).

MSF UK and the MSF movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work, through both in-country monitoring systems and headquarters-based specialist advisors.

Medical humanitarian projects are complex, and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response from our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventative measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective and more costly responses once a disease outbreak is underway.

MSF International compiles and analyses data from across the MSF movement, including producing the International Activity Report and International Finance Report, which are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office. Audited data for 2023 was not available at the time of writing this report. However, the 2022 International Financial Report shows that, out of a total global expenditure of €2.17 billion, 80 per cent was spent on our social mission, 15 per cent on fundraising, and five per cent on management and administration.



These aerial and ground photos show MSF's distribution of relief items to a reception center hosting displaced families as a result of the earthquake that struck Syria and Turkey on February 6, 2023. Photo: Omar Haj Kadour

7 Principal risks and uncertainties

MSF UK maintains an organisational risk register, which is a live document showing the key risks facing the charity at any given time, and biannual organisation-wide risk reviews are conducted. Quarterly risk-monitoring reports are presented to the Committee of Directors and the Audit and Risk Committee, and biannual reports are made to the Board of Trustees.

The MSF UK approach to risk management assesses risk at different levels and management across the organisation, enabling depth in identifying and assessing risks and in planning and implementing risk responses. This allows for the delegation of responsibility for implementation of risk responses, and for the escalation and de-escalation of risks as appropriate. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Committee of Directors, who has oversight of the management of that risk. The Board is responsible for setting risk appetite and monitoring risk improvement activities. There is an explicit link between risk appetite as set by the Board and the prioritisation of risk responses informing annual planning.

MSF UK implemented a new risk management approach in 2022, which has been consolidated in 2023 through its first full annual cycle.

We consider risks according to seven categories: MSF Values and Governance; Ethics and Integrity; People; Information Security; Dignity and Respect; Resources; and Safeguarding. The Board's aim is, through effective risk management, to reduce risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories.

Risk management in 2023

Following an exceptional break between risk reviews to synchronise the new risk management cycle, the April 2023 risk review set a new baseline for risk management activity in the organisation. Typically, this baseline is set at the October review for the following year.

In 2022 we reported that there were 16 risks above risk appetite, and key risks placing stress on the organisation related to data protection compliance, cyber security, the policy review project, delivery against the Strategic Direction, and the EDI Action Plan.

In April 2023 we reported a reduction in the number of risks above risk appetite to 15, a result of risk improvement and in the closure of risks due to a change in risk proximity. We adopted a broader focus on all risks above risk appetite as being priority risks for Board attention, and identified priority risk areas where there was a concentration of risks of a similar theme above risk appetite.

Of the 15 risks above risk appetite, there were five risks to MSF Values and Governance; four to Safeguarding; two to People; two to Dignity and Respect; one to Information Security; and one to Resources.

The following table outlines a summary of our principal risks/risk areas and management action in 2023.

Priority risk/risk area	Management actions
<p>Information Governance and Policy</p> <ul style="list-style-type: none"> Without a more robust information governance system, there is the risk of loss of institutional memory, and inefficiencies and inconsistencies in applying policy in line with good practice 	<ul style="list-style-type: none"> Progress of the organisation-wide Policy Review Project continued through 2023, and now intends to close out in 2024 Revised Policy Development Framework approved by the Board of Trustees for implementation in 2024, and explicitly calls out the requirement for consultation with technical referents including Safeguarding and EDI leads
<p>Data Protection</p> <ul style="list-style-type: none"> Insufficient staff capacity and depth of knowledge in data protection Weaknesses in processes and support for HRIS impacting information and physical security 	<ul style="list-style-type: none"> Presentation of a 'deep dive' into data protection risks and 2024 project plan to the Audit and Risk Committee Strengthened internal capability by sending an individual on a Privacy Professional course Updated data protection training for rollout to key managers in 2024 Ongoing engagement with HRIS support providers for escalation of issues
<p>Climate Impact</p> <ul style="list-style-type: none"> Difficulties in developing and implementing a climate roadmap leading to not meeting stakeholder expectations 	<ul style="list-style-type: none"> Ongoing biannual reporting on carbon emissions for utilities, travel, and our biggest source of paper to the Committee of Directors and Board of Trustees Further defined climate ambition in the strategy refresh for the period 2023-2025 Engagement with other MSF sections to develop consistency in reporting across the movement
<p>Funding MSF Operations</p> <ul style="list-style-type: none"> Risk of not being able to maximise the allocation of funds which are restricted to certain countries, contexts or projects due to the distribution of projects amongst the MSF operational centres with which MSF UK partners 	<ul style="list-style-type: none"> Ongoing work to develop relationships with operational centres to increase capacity to fund MSF operations while ensuring that UK reporting requirements are met Strengthened emergency fundraising strategy
<p>Delivery of the Strategic Plan</p> <ul style="list-style-type: none"> Failure to make sufficient progress against the Strategic Direction due to the disruption caused by COVID-19 and competing emergent strategic priorities at movement level 	<ul style="list-style-type: none"> Made improvements to the annual planning process with demonstrable effectiveness Strategy refresh exercise reset strategic ambitions through to the end of 2025
<p>EDI Action Plan</p> <ul style="list-style-type: none"> Implementation of EDI Action Plan Failure to meet expected standards should action plan activities not be prioritised within relevant departments 	<ul style="list-style-type: none"> Included the EDI Action Plan as a strategic deliverable in strategy refresh Established EDI Programme Board to monitor progress against plan Policy Development Framework includes consultation with EDI Lead as part of process Strengthened relationship between annual plans and EDI Action Plan

Priority risk/risk area	Management actions
<p>Cyber Security Awareness</p> <ul style="list-style-type: none"> • Lack of cyber security awareness amongst staff resulting in breaches 	<ul style="list-style-type: none"> • Rolled out online cyber security training programme across the organisation • Cyber security training policy in development • Regular testing of awareness levels
<p>Workforce Planning</p> <ul style="list-style-type: none"> • Need for developed approach to ensure appropriate identification and allocation of resource 	<ul style="list-style-type: none"> • Improved approach to annual planning process to understand resource needs • Overall, specific activities to address this risk have been relatively de-prioritised in consultation with the Committee of Directors and the Board of Trustees
<p>Safeguarding Awareness and Practices</p> <ul style="list-style-type: none"> • Trauma exposure in line of work • Investigations guidance and training • Disparity in approaches across the movement 	<ul style="list-style-type: none"> • MSF UK Safeguarding Lead works across the movement to support consensus building, including through supporting OCA policy development and engaging with a cross-sectional network on behaviour • Trained a cohort of Mental Health First Aiders and rolled out Mental Health First Aid initiative in the office
<p>Positions of Power and Safeguarding</p> <ul style="list-style-type: none"> • Staff exploiting their position for personal advantage, causing harm to vulnerable individuals 	<ul style="list-style-type: none"> • Partially rolled out Safeguarding refresher training to internationally mobile staff • Embedded safer recruitment recommendations as a key consideration in the recruitment review (to be completed in 2024)

Through our risk management activity in 2023, the number of risks above risk appetite reduced from 15 to 10. De-escalated risks are related to cyber security awareness, the EDI Action Plan, strategic plan delivery and information governance. As a result, the Board of Trustees reviewed the current risk appetite and reduced this in line with the aim of reducing risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories.

By reducing the risk appetite, this escalated an additional six risks to above risk appetite for 2024. These were related to the impact of movement pressure on office costs; supplier costs; safer recruitment; HRIS data protection; the legacy of the MSF Listen project; migration operation risks; and international contracting. These risks will be managed through the 2024 risk management cycle.

Going concern

The trustees consider that the level of ongoing support from committed donors, combined with unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity’s operational and financial risks and have concluded that there are no material uncertainties relating to MSF UK’s ability to continue as a going concern.



An MSF health promoter provides information on family planning services to women awaiting for a consultation at the Bangassou Regional University Hospital (HRUB), Bangassou, Mbomou prefecture, March 2023. Photo: MSF/Julien Dewarichet

Structure, governance and management

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff, and former office staff and office volunteers who can apply to become members of the Association after they have worked for six months with any part of the MSF movement. At the end of 2023, the Association had 640 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage* (speaking out). They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values, and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of trustees have a medical background, but trustees with different backgrounds are also frequently elected. While most trustees are elected at the Annual General Meeting, no more than half and up to seven trustees may be co-opted by the Board from within or outside the Association to ensure it maintains an appropriate mix of skills and experience.

The Chair of the Board, Nicola McLean, has a medical background, in line with MSF's governance principles. She is assisted by a Vice-Chair of the Board. In 2023, the Board met eight times.

Each trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed trustees are offered internal and external training on trustee responsibilities.

The Board regularly assesses its ability to work as a team. It conducts annual skills reviews, and actively considers its composition before and after the election of new trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in Board sub-committees, alongside relevant MSF UK staff members, in order to advise the Board on specific matters.

The Audit and Risk Committee is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Committee is composed of four trustees, and met four times in 2023.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. The Committee is composed of four trustees, and met four times in 2023.

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. The Committee is composed of three trustees and met four times in 2023.

The Motions Committee supports the AGM motions process and facilitates feedback mechanisms, allowing Association members to follow the progression of passed motions. The Committee is composed of two trustees, and met four times in 2023.

The Nominations Committee ensures that the trustee recruitment, performance review and learning and development approaches are formal, rigorous, transparent, objective and fair. They also oversee the Board's composition to ensure that there is an appropriate balance of lived experience, knowledge and skills on the Board to govern effectively and efficiently. The Committee is composed of four trustees, and met six times in 2023.

Many trustees also act as 'Board links' to designated departments, including the Fundraising and HR departments and the Manson Unit. As links, trustees work closely with these teams, allowing them to effectively keep the Board updated on key areas of MSF UK's work.

MSF UK and its relationship with the international movement

MSF UK is one of 26 institutional MSF Associations that make up the global MSF movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF movement. The movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen its collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF movement. The IGA delegates its governance to a Board of Trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF movement in a number of ways, in particular through our close relationship with OCA. In 2023, we launched UK operations in collaboration with OCB and Doctors of the World (DOTW).

The Executive Director sits on the OCA Management Team, a body made up of senior executives from each of OCA's primary partners. It provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners, while maintaining operational and functional reporting lines directly to MSF Holland. The Executive Director also sits on the Full ExCom, which is the only executive platform directly accountable to the International Board (IB). The objective of the ExCom platform is to provide international executive leadership to the MSF movement in accordance with the MSF Vision, ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and support activities. The ExCom supervises and holds to account the international platforms, the Steering Committee of the Access Campaign, and any initiative launched by the platform.

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own Board of Trustees. However, within the MSF movement's international coordination, MSF UK and MSF Ireland are grouped together as linked section and branch offices. As a result, MSF UK has a close relationship with MSF Ireland, and the two offices share a joint strategic plan for the period 2020-2023, refreshed for 2023-2025. MSF UK trustee Mohammed Tariq Ali was co-opted to the MSF Ireland Board of Trustees in October 2022. The Ireland Board Chair, Eve Bruce, was co-opted to the UK Board in April 2021.

In 2023, two MSF UK trustees, Nicola McLean and Vita Sanderson, sat on the OCA Council, which has an advisory relationship to the Board of MSF Holland.

In 2023, MSF UK Treasurer Derek Morgan sat on the OCA Audit Committee, which supports the work of the OCA Council, until succeeded by Tim Symington.

Robert Verrechia sat on the OCA Medical Committee throughout 2023.

Vita Sanderson and Rachael Craven sat on the OCA Duty of Care and Responsible Behaviour Committee throughout 2023.

Nicola McLean sat on the OCA Association Standing Committee throughout the year.

Innocent Muleya sat as an observer on the OCB Board of Trustees.

Eve Bruce is the OCA East Africa Board link.

Marc Wilkinson, elected by MSF UK Association members at the AGM in May 2022, and Nicola McLean, represent MSF UK at the IGA.

Remuneration of trustees

MSF UK trustees spend significant time preparing for and attending Board meetings, participating in committees, and conducting project visits. Several trustees volunteer their time on international coordination committees and sister entities within the MSF movement; for example, as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, our trustees are volunteers and do not receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association, and the principles for that remuneration were approved by the Charity Commission.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF movement), and with the willingness and time to take on the role. In 2023, the chair received £32,204 for 145 days of work. The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties, and is in line with the movement's values.

Trustees working in MSF projects

MSF UK trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work that trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our trustees gain through working in MSF projects, in a medical role or otherwise.

No trustees worked for MSF projects throughout 2023.

The Committee of Directors

The Board of Trustees appoints the MSF UK Executive Director, currently Natalie Roberts, who leads the Committee of Directors. The Committee of Directors is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. In 2023, a Rewards Review was completed, and the Remuneration Committee approved the new MSF UK Rewards system, including related policies and the MSF UK staff salary grid, and recommended to the Board of Trustees the Executive Director salary and the Chair's remuneration level. Additionally, the Remuneration Committee discussed the annual salary adjustment for all MSF UK, in advance of a Board of Trustees decision.

The remuneration policy contains a function grid and a fixed salary scale for office staff. This is in keeping with a focus on maximising the use of funds for MSF's medical humanitarian projects, whilst upholding the core reward principles of: open and transparent; enabling workforce mobility; recognising impact and contribution; responsible stewardship; and global alignment.

In accordance with the remuneration policy and the Executive Director Rewards Proposal, in 2023 the Executive Director received an annual salary of £96,586 at the year-end (as compared to £91,044 in 2022). This is 3.7 times the salary of our lowest-paid office worker. Our Executive Director is the highest-paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees (see section 12, note 9 for details of the highest-paid staff).

Related parties

The trustees are related parties. See sections above on remuneration of trustees and trustees working in MSF projects, and notes to the financial statements in section 12. The trustees do not consider that any other person or organisation can be regarded as a related party.

Engagement with and interests of our employees

The trustees are satisfied that the employees of MSF UK have been fully engaged with and their interests accounted for in the decisions that have been made. MSF UK is grounded in a culture of consultation, which encourages employee involvement and lively, open discourse. The majority of Board meetings are held in open session. All staff are invited and there are opportunities for them to raise questions.

Trustees scrutinise MSF UK's annual staff surveys and challenge the Committee of Directors to produce action plans that respond appropriately to staff concerns that are identified. In 2023, this included scrutinising the staff survey on safeguarding. The survey gave insight into the strengths and weaknesses of our safeguarding culture, and produced recommendations which were shared with the Board and incorporated into annual planning. MSF UK, with the full support of the trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and equity, diversity and inclusion.



An MSF speed boat docked in Toch has been loaded with boxes of hepatitis E vaccines to be transported to the MSF hospital in Old Fangak, Jonglei State. Photo: Gale Julius Dada/MSF

9 Financial review

Preparation of accounts on a going-concern basis

The trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secures MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board has reflected on the charity's operational and financial risk and has concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2023

Overview

In 2023, MSF UK's income totalled £85.2million, an £8.4 million (11 per cent) increase on our 2022 income of £76.8 million. Of this, 93 per cent (2022: 93 per cent) came from donations and legacies, with the rest coming mostly from charitable activities. In terms of total expenditure, MSF UK spent £84.0 million in 2023 (2022: £77.0 million), resulting in a surplus of £1.2m (2022: deficit of £0.1m). Of our total expenditure, £55.8 million or 66 per cent (2022: £51.4 million or 67 per cent) was given as grants to other MSF sections, with £53.8 million (2022: £49.8 million) going directly to MSF's medical humanitarian work and social mission. Excluding grants, MSF UK's other charitable activities came to £18.0 million (2022: £15.2million) and its fundraising activities cost £12.2 million (2022: £10.3 million).

Fundraising income and costs of generating funds

MSF UK raised £79.5 million in donations and legacies in 2023 compared to £71.6 million in 2022. This was a £7.9 million (11 per cent) increase in income, and is mainly attributable to significant increases in income from appeals and grants received from charities and trusts.

As in previous years, committed giving is our most significant source of income at £23.4 million, an increase of £0.1 million compared to 2022. Regular giving by direct debit and standing order is the bedrock of MSF UK's financial independence. It provides a consistent flow of largely unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role that MSF plays in relieving suffering and in raising public awareness of crises.

Legacy income remains one of our largest sources of income, but it is inherently unpredictable on a year-by-year basis. We raised £19.2m from legacies in 2023 (2022: £18.0m). We are however aware of potential future legacy income of £18.6 million (2022: £15.5 million), which does not currently meet the conditions for income recognition under our accounting policies.

Income from appeals increased by 32% to £20.2m (2022: £15.3m). The value of grants received from charities and trusts increased by 30% to £7.9m (2022: £6.1m). In 2023 the extraordinary generosity of private individuals and organisations who made donations for MSF's work following the Türkiye/Syria earthquake and during the Gaza conflict resulted in major increases in income.

MSF UK invested in emergency appeals in 2023, which combined a wide range of fundraising methods to reach both potential and current supporters. The close integration of broadcast, print and digital appeals is highly important for MSF's success in raising funds, which in 2023 was supported by increased investment.

In 2023, 85 per cent of our fundraising income was unrestricted (2022: 86 per cent). Unrestricted income is especially valuable to MSF, as it provides the flexibility to deliver aid where the medical need is greatest. Of the £11.3 million restricted fundraising income raised in 2023, £3.7 million was restricted to the OCA Emergency Fund and £1.0 million was restricted to projects in Palestinian territories. See note 14 of the accounts in section 12.

Our fundraising costs in 2023 increased by £1.9m (18 per cent) to £12.2 million. This increase was due to increased investment in digital fundraising activities, which were closely integrated to print and broadcast appeals, following the Türkiye/Syria earthquake and the start of the Gaza conflict. MSF UK also increased investment in long-term unrestricted income, through Face to Face fundraising and printed campaigns, with the goal of securing monthly donations from supporters. The increased volume of donations in 2023 resulted in a rise in expenditure on processing donations and thanking supporters. Our return on investment was 6.5:1 in 2023 (6.9:1 in 2022). This means that for every £1 spent on fundraising, we raised £6.53 (2022: £6.96).

Charitable activities: grant-making

In 2023, MSF UK granted £55.8 million to other MSF sections, with £53.8 million (2022: £49.8 million) going directly to MSF's medical humanitarian work and social mission. Our largest grants in 2023 went to Mozambique (£10.9 million), Emergency Fund (£3.7 million), Zimbabwe (£3.5 million), Ethiopia (£3.2 million) and Democratic Republic of Congo (£3.0 million). More details of these grants can be found in note 5 of the accounts in section 12. See section 2 for more details of MSF activities associated with these grants. In addition to grants for MSF's medical humanitarian work and social mission, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities increased by 18 per cent to £18.0 million (2022: £15.2 million), with the increase spread over all non-grant making charitable activities.

Reserves

The trustees consider it is necessary for MSF UK to hold reserves in order to meet working capital requirements in the event that there are delays to receipts of income. In particular, receipts from income streams where the timing of receipts is inherently unpredictable (legacies and major gifts).

The trustees have agreed that MSF UK will aim to hold reserves equal to the lower of (a) and (b) below:

- a) two months of budgeted legacy and major gift income
- b) two months of budgeted Head Quarters (HQ) expenditure

HQ expenditure excludes operational grants and grants to MSF International. The target level of reserves acknowledges that MSF UK also has the flexibility to manage its working capital requirements by delaying planned but uncommitted advance operational grant payments to MSF operational centres. MSF UK has decided that 'two months of budgeted HQ expenditure' represents an appropriate threshold above which it is most appropriate to manage working capital requirements by delaying operational grant payments rather than relying on reserves.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Designated funds are not freely available, and hence are not included in reserves.

As of 31 December 2023, MSF UK's reserves are in line with target. As of 31 December 2023, MSF UK held reserves of £4.4m (2022: £3.8m) compared to a current target of £4.4m. The current reserves target has been calculated on the basis described above and represents two months of budgeted Head Quarters (HQ) expenditure.

Designated funds

The MSF UK Board of Trustees has designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt; and
- Fixed Assets fund being funds designated for the future depreciation cost of fixed assets.

Restricted funds

Restricted funds represent donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2023, we gave out in grants almost all the restricted income received during the year.



MSF doctor explains the test results of a patient during a consultation in one of the mobile clinics set up that day by MSF to bring healthcare closer to people in need in the old city of Hebron, West Bank, OPT. Photo: Laora Vigourt/MSF



The outreach team of the Noma Hospital in Sokoto, Nigeria, started in January 2017 active case finding in Sokoto state. Here, in Sayinna village, the team is showing leaflets to check if someone identifies a noma case in the area. This day, an early case of noma was detected and an appointment was provided to visit the hospital. May 6, 2023. Photo: Fabrice Caterini/Inediz

10 Statement of trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

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

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

The trustees who held office at the date of approval of this report confirm that, so far as they are aware, there is no relevant audit information of which the charity's auditors are unaware. Each trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

BDO LLP were appointed as the charity's auditors for the year ended 31 December 2023.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the trustees on 29 April 2024 and signed on their behalf by:

N. McLean

Nicola McLean

Chair of the Board of Trustees



Agathe, a community volunteer member in Kaihoué, leads an educational talk to the community. She talks about the signs of danger in newborn babies, and how to get them to the health center as quickly as possible. Photo: Yves-Constant Tamomo

1 1 Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2023 and of its incoming resources and application of resources 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.

We have audited the financial statements of Médecins Sans Frontières (UK) ("the Charitable Company") for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the cashflow statement 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain 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.

Conclusions related to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 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 Report of the Trustees 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

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 misstatement in the Strategic report or the Trustees' 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 Directors' 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 Trustees' Responsibilities, 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

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Extent to which the audit was capable of detecting irregularities, including fraud

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:

Non-compliance with laws and regulations

Based on:

- Our understanding of the Charitable Company and the sector in which it operates;
- Discussion with management and those charged with governance and Audit Committee; and
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations.

We considered the significant laws and regulations to be the relevant Charities Act in the UK, the Companies Act 2006 and Taxation legislation.

The Charity is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified the following areas as those most likely to have such an effect: fundraising legislation, employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulators to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any. Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Involvement of tax specialists in the audit; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
 - » Detecting and responding to the risks of fraud; and
 - » Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the area's most susceptible to fraud to be Journal entries and accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and
- Assessing significant estimates made by management for bias, including accrued legacy income by ensuring that the amounts due have been appropriately accrued and restrictions on use have been appropriately accounted for.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Fiona Condrón (Senior Statutory Auditor)

For and on behalf of BDO LLP, Statutory Auditor

Gatwick Location, UK

30 April 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



MSF Midwife, Mariama Kaloko, using a stethoscope to listen to the heartbeat of a fetus in the maternity ward of the Masengbeh Peripheral Health Unit (PHU), Tonkolili District, Northern Province of Sierra Leone. She is supported by maternity nurse (MoHS) Mariatu Fornah. Photo: Saidu Bah

12 Financial statements

Statement of financial activities

Incorporating an Income and Expenditure account, as required by the Companies Act 2006.

The notes on pages 65-79 form part of these financial statements.

	Note	2023 (£'000)			2022 (£'000)		
		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Income							
Donations and legacies	3	68,200	11,334	79,534	61,622	10,019	71,641
MSF UK charitable activities	4	5,385	60	5,445	4,568	188	4,756
Other income							
Interest income		148	-	148	26	-	26
Other		134	-	134	406	-	406
TOTAL		73,867	11,394	85,261	66,622	10,207	76,829
Expenditure							
Charitable activities							
Operational grants	5	42,834	10,996	53,830	39,850	9,927	49,777
Internationally deployed staff	6	6,454	-	6,454	5,899	-	5,899
Medical & programme support	6	8,123	362	8,485	6,314	478	6,792
Advocacy, communications & representation	6	3,052	-	3,052	2,539	-	2,539
Other grants	6	-	-	-	1,653	-	1,653
UK Programmes	6	45	-	45	-	-	-
Fundraising costs	6	12,175	-	12,275	10,293	-	10,293
TOTAL		72,683	11,358	84,041	66,548	10,405	76,953
Net exchange (loss)/gain unrealised and realised		(5)	-	(5)	-	-	-
Net (expenditure) / income for the year		1,179	36	1,215	74	(198)	(124)
Fund balances brought forward at 1 January		11,073	4	11,077	10,999	202	11,201
Fund balances carried forward at 31 December		12,252	40	12,292	11,073	4	11,077

Balance sheet

As at 31 December 2023

The notes on pages 65-79 form part of these financial statements.

		2023 (£'000)	2022 (£'000)
	Note		
Fixed Assets			
Intangible assets	10	698	854
Tangible assets	11	432	480
		1,130	1,334
Current Assets			
Debtors	12	11,400	8,764
Cash		14,398	18,974
		25,798	27,738
Current Liabilities			
Creditors: Amounts falling due within one year	13	(14,636)	(17,995)
		11,162	9,743
Net Current Assets			
		11,162	9,743
NET ASSETS			
		12,292	11,077
FUNDS			
Unrestricted			
General	14	4,423	5,123
Designated	14	7,829	5,950
Total Unrestricted	14, 15	12,252	11,073
Restricted	14, 15	40	4
TOTAL FUNDS		12,292	11,077

These financial statements were approved by the trustees on 29 April 2024 and were signed on their behalf by:



Tim Symington
Treasurer



Nicola McLean
Chair

Cashflow statement

As at 31 December 2023

The notes on pages 65-79 form part of these financial statements.

	2023 (£'000)	2022 (£'000)
Cash outflow used in operating activities	(4,627)	(539)
Cash outflow from investing activities		
Interest received	148	26
Purchase of fixed assets	(97)	(350)
	51	(324)
Decrease in cash in the year	(4,576)	(863)
Cash balance at 1 January	18,974	19,837
Cash balance at 31 December	14,398	18,974

Reconciliation of net expenditure to operating cashflow

	2023 (£'000)	2022 (£'000)
Net expenditure	1,215	(124)
Bank interest	(148)	(26)
Depreciation & amortisation charge	298	209
Loss on disposal of fixed assets	3	-
(Increase)/decrease in debtors	(2,636)	438
Decrease in creditors	(3,359)	(1,036)
	(4,627)	(539)

Notes to the financial statements

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee, registered in England and Wales. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2023 the charity has 640 (2022: 606) members.

2. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice ("Charities SORP (FRS 102) second edition – October 2019"), and in accordance with the Financial Reporting Standard 102, (FRS 102) and the Companies Act 2006.

The trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern. The accounts have been prepared on a going concern basis accordingly.

Significant estimates and judgements

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have the most significant effect on amounts recognised in the financial statements:

- a) The method for allocating management, general administration, overhead and governance costs to expenditure categories is based on a full-time equivalent headcount. Our definition is in line with that of the MSF movement.
- b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due, and considers receipt to be probable. In practice, MSF UK recognise a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met. In practice, MSF UK can reliably estimate the amount due often evidenced by draft/ interim / final estate accounts or other compelling evidence.

Where MSF UK has been notified of a legacy which does not have confirmation of entitlement, the amount cannot be reliably estimated and receipt is not considered to be probable, it is treated as a contingent asset and disclosed. Contingent assets, in practice, relate to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of residuary legacies is inherently uncertain, based on estimates, subject to market fluctuations and in some case under contest. The contingent asset is valued at the best estimate of MSF UK's share of the current market value of the underlying assets of the estate.

Income

Income is accounted for when it meets the three recognition criteria as per the SORP (entitlement, probability and measurement).

Donations – donated income is recognised when MSF UK is entitled to it, receipt is probable, and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – see estimates and judgements used in the above section.

Charitable income – income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – Donations in kind with a value of over £5,000 are included at the value to the charity to the extent that this can be quantified, and are recognised when received.

Expenditure

All expenditure is accounted for on an accrual basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably.

For allocation of overhead costs, see estimates and judgements used in the above section.

Taxation

The company is a charity within the meaning of Paragraph 1, Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of part 11 of the Corporation Tax Act, 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the trustees' discretion.

Designated funds – MSF UK has the following designated funds in 2023:

- Accrued legacy income applied to operational programmes upon receipt; and
- Fixed Assets fund being funds designated for the future depreciation and amortisation cost of fixed assets and intangible assets respectively.

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

Assets and liabilities

Intangible assets

Assets have been classified as intangible assets where they meet the criteria under FRS 102 for recognition as intangible assets.

Intangible assets are recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the charity, and the cost of the asset can be measured reliably. Intangible assets are recognised at cost as per the SORP and amortised as from the moment they are available for use on a straight-line basis over their useful economic lives as follows:

Computer software: four to ten years

Assets under construction represent capitalised costs for system changes where the benefits would start to be realised in future years. This will be amortised when the assets are put into use.

Tangible fixed assets

Assets costing over £1,000 are capitalised at cost as fixed assets and depreciated on a straight-line basis over their useful economic lives, as follows:

Furniture and office equipment: five years

Computer hardware: five years

Structural alterations: over the period of the lease

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the period of the lease.

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

Investments

The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2023 (£'000)			2022 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Committed and regular donations by individuals	23,310	116	23,426	23,204	123	23,327
Income from appeals	15,809	4,343	20,152	11,368	3,942	15,310
Legacies	18,651	575	19,226	17,297	674	17,971
Grants received from charities and trusts	3,768	4,153	7,921	3,053	2,999	6,052
Sponsorship, events, collections, uncommitted individual donations	3,970	350	4,320	3,554	597	4,151
Donations from companies & corporations	2,692	1,797	4,489	3,146	1,684	4,830
Donations in kind	-	-	-	-	-	-
TOTAL	68,200	11,334	79,534	61,622	10,019	71,641

Legacy Income is not recognised until MSF UK has entitlement to the funds, the amount can be quantified and there is probability of receipt. The estimated value of legacies, which have been notified, but not recognised at 31 December 2023 was £18.6m (2022: £15.5m). This value relates to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of these residuary legacies is therefore uncertain based on estimates, subject to market fluctuations. We do not attempt to weigh the probability of receipts.

4. Income from charitable activities

Income related to internationally deployed staff is received from the other MSF entities to whom the staff are seconded. See note 6 for further details.

In 2023, we received restricted grants from MSF International for 'transformative projects' that were undertaken on behalf of the movement. See page 13 for more details on the Palliative Care, Malaria Anticipation and Access project.

	2023 (£'000)			2023 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
International deployment of operational staff	2,515	-	2,515	2,466	-	2,466
International deployment of other staff	2,663	-	2,663	2,102	-	2,102
Educational activities	207	-	207	-	-	-
Grants for Transformational Investment Capacity projects (TIC)	-	60	60	-	188	188
TOTAL	5,385	60	5,445	4,568	188	4,756

5. Charitable activities (grants)

MSF operational centres are responsible for medical humanitarian projects in over 70 countries. MSF UK's operational grants to these projects have been grouped by country or programme category in the table below. Note that these projects are not managed by MSF UK.

The decision on which projects and programmes to fund is retained by the Board but influenced by need as expressed by the MSF operational centres that we fund.

See pages 6-11 for more details on the main projects supported by MSF UK.

	2023 (£'000)	2022 (£'000)
Grant recipient		
MSF Holland	35,522	33,657
MSF Belgium	17,038	15,910
MSF France	1,270	210
TOTAL	53,830	49,777

	2023 (£'000)			2022 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Main programmes						
Mozambique	10,860	1	10,861	8,779	1	8,780
Emergency Fund	-	3,653	3,653	-	-	-
Zimbabwe	3,539	1	3,540	2,955	2	2,957
Ethiopia	3,024	176	3,200	495	105	600
Democratic Republic of Congo	2,399	601	3,000	2,714	986	3,700
Yemen	1,731	969	2,700	1,099	601	1,700
Afghanistan	1,899	595	2,494	1,090	3,626	4,716
South Africa	2,396	4	2,400	4,070	-	4,070
Nigeria	1,766	634	2,400	2,120	280	2,400
Somalia	2,211	189	2,400	874	526	1,400
South Sudan	1,440	860	2,300	4,118	882	5,000
Chad	1,266	134	1,400	651	49	700
Haiti	1,200	-	1,200	896	4	900
Search and Rescue	943	57	1,000	428	572	1,000
Bangladesh	804	296	1,100	384	216	600
Palestinian Territories	-	1,000	1,000	-	-	-
Sudan	787	13	800	798	402	1,200
Ukraine	-	753	753	-	513	513
India	582	118	700	277	123	400
Libya	245	415	660	537	263	800
Myanmar	594	6	600	1,000	-	1,000
Pakistan	478	22	500	1,052	148	1,200
Central African Republic	499	1	500	1	249	250
Syria	-	449	449	1,561	339	1,900
Sierra Leone	400	-	400	34	16	50
Iraq	200	-	200	200	-	200
UK Migration	-	45	45	-	-	-
Kenya	19	1	20	-	4	4
Morocco	-	3	3	-	-	-
Venezuela	-	-	-	351	9	360
Mali	-	-	-	-	10	10
Greece	-	-	-	-	1	1
Social Mission	3,552	-	3,552	3,366	-	3,366
TOTAL GRANTS	42,834	10,996	53,830	39,850	9,927	49,777

	2023 (£'000)			2022 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Emergency Fund						
Democratic Republic of Congo	-	1,000	1,000	-	-	-
Sudan	-	600	600	-	-	-
Ethiopia	-	500	500	-	-	-
Haiti	-	500	500	-	-	-
Pakistan	-	500	500	-	-	-
Chad	-	353	353	-	-	-
Myanmar	-	200	200	-	-	-
Sub-total	-	3,653	3,653	-	-	-

6. Other expenditure

In addition to operational grants, MSF UK's other charitable activities contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF movement. Analysis of the expenditure associated with these other charitable activities as well as fundraising costs is shown below.

	2023 (£'000)			2022 (£'000)		
	Direct Expenditure	Management, general administration & overhead costs allocated	Total after allocated costs	Direct Expenditure	Management, general administration & overhead costs allocated	Total after allocated costs
Charitable activities						
Operational grants	53,830	-	53,830	49,777	-	49,777
Internationally deployed staff	5,840	614	6,454	5,236	663	5,899
Medical & programme support	6,039	2,447	8,485	4,804	1,988	6,792
Advocacy, communications & representation	1,786	1,266	3,052	1,460	1,079	2,539
Other grants	-	-	-	1,653	-	1,653
UK programmes	45	-	45	-	-	-
Fundraising costs	10,158	2,017	12,175	8,716	1,577	10,293
Total after allocated costs	77,698	6,344	84,041	71,646	5,307	76,953

Management, general administration, overheads and governance costs are those functions that support the charitable activities of the charity.

These support costs have been allocated between the charitable activities on the basis of full-time equivalent headcount. The breakdown of these support costs is shown below.

	2023	2022
Executive Office	1,065	974
Finance	529	1,474
Governance	166	112
HR	1,376	863
IT	1,171	916
Office costs	1,066	968
International coordination	971	-
TOTAL	6,344	5,307

In 2022 International coordination was included in *Other Grants* and not as an allocated support cost. The breakdown of the total grant to MSF International is shown below.

	2023 (£'000)	2022 (£'000)
MSF International		
International Coordination and Strategic Activities, (under Management and general administration)	1,086	1,303
Transformational (TIC) Programme Support, (under Medical and programme support)	489	-
Access Campaign, (under Advocacy, communications & representation)	200	202
Drugs for Neglected Diseases Initiative, (under Medical and programme support)	147	148
TOTAL	1,922	1,653

In 2022, this grant was presented separately as an 'other grant' on the face of SOFA. In 2023 this presentation has been improved to allocate the elements of the grant to the other main rows of the SOFA, as indicated in the table above.

Internationally deployed staff

Internationally deployed staff are employed by MSF UK and deployed internationally in operational roles (medical humanitarian projects) or in various roles in other MSF entities.

Operational staff are seconded to MSF operational centres to work in medical humanitarian projects in a variety of roles including medical roles and logistical roles. These staff are also referred to as internationally mobile staff (IMS). The direct costs include the wages of these operational staff. MSF UK recruits and supports these operational staff; the other costs relate to the recruitment and support activity.

In addition, MSF UK employs staff based in the UK who are seconded to work for other MSF entities in a variety of non-operational roles. The direct costs include the wages of these other staff.

MSF UK receives income from the relevant other MSF entities in relation to the direct costs of deployed staff (see also note 4).

	2023 (£'000)	2022 (£'000)
Direct costs of deployment of operational staff	2,515	2,466
Other costs of deployment of operational staff	661	843
Total costs for deployment of operational staff	3,176	3,309
Direct costs of deployment of other staff	2,663	1,927
Total costs of internationally deployed staff	5,839	5,236

7. Trustees' remuneration, expenses and donations

Governance costs include the remuneration of our Chair: Nicola McLean (from 1 January to 31 December 2023). Nicola McLean received £32,204 for 145 days of work (2022: £23,062 for 165 days). The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on a recommendation of the Remuneration Committee. The Chair receives a fixed monthly retainer in compensation for the time spent fulfilling their Chair duties above that of other trustees. No other trustee received compensation for their role as trustee.

During the year, 12 trustees were reimbursed for expenses, or had expenses paid on their behalf by the charity, to the value of £7,676 in relation to MSF UK business (2022: £10,218 to 10 trustees). Trustees' expenses principally comprise training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities.

8. Net movement in funds for the year is stated after charging / (crediting)

	2023 (£'000)	2022 (£'000)
Auditor's remuneration for statutory audit	62	54
Auditor's remuneration for other services	58	64
Exchange (gains) / losses	5	(31)
Operating lease payments	452	452

9. Staff numbers and costs

The total number of employees throughout the year was:

	2023 (£'000)	2022 (£'000)
Internationally deployed operational staff	151	219
Recruitment and support of internationally deployed operational staff	14	17
Medical & programme support	54	61
Advocacy, communications & representation	29	31
Fundraising	46	43
Management, general administration, overhead and governance	49	44
TOTAL	343	415

The average number of employees throughout the year was:

	2023 (£'000)	2022 (£'000)
Internationally deployed operational staff	61	76
Recruitment and support of internationally deployed operational staff	11	13
Medical & programme support	43	39
Advocacy, communications & representation	22	21
Fundraising	35	31
Management, general administration, overhead and governance	34	28
TOTAL	206	208

The costs of employing staff during the year were:

	2023 (£'000)	2022 (£'000)
Wages & salaries	9,609	8,750
Social security costs	899	822
Pension costs	818	726
Termination payments	29	-
TOTAL	11,355	10,298

The number of employees with total compensation (excluding employer pension costs) greater than £60,000 are:

	2023	2022
Between £60,000 and £70,000	16	16
Between £70,000 and £80,000	10	3
Between £80,000 and £90,000	3	-
Between £90,000 and £100,000	2	-

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £211,668 (2022: 128,033).

The highest-paid role of MSF UK is the Executive Director at £96,205.

There are 31 employees with total compensation over £60,000; nine are members of MSF UK's Committee of Directors, who are judged to be key management personnel. See page 48 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Committee of Directors were £729,090 (2022: £704,495).

10. Intangible assets

	Computer Software (£'000)	TOTAL (£'000)
Cost		
At beginning of year	1,250	1,250
TOTAL	1,250	1,250
Amortisation		
At beginning of year	396	396
Charge for the year	156	156
TOTAL	552	552
Net book value		
At beginning of year	854	854
At end of year	698	698

11. Tangible fixed assets

	Computer Hardware (£'000)	Furniture and Equipment (£'000)	Structural Alterations (£'000)	TOTAL (£'000)
Cost				
At beginning of year	536	114	629	1,279
Additions	89	4	4	97
Disposals	(22)	-	-	(22)
TOTAL	603	118	633	1,354
Depreciation				
At beginning of year	175	111	513	799
Charge for the year	109	1	32	142
Disposals	(19)	-	-	(19)
TOTAL	265	112	545	922
Net book value				
At beginning of year	361	3	116	480
At end of year	338	6	88	432

12. Debtors

	2023 (£'000)	2022 (£'000)
MSF International Members	1,355	1,263
Legacies receivable	6,699	5,108
Other debtors	2,931	1,993
Prepayments	415	400
TOTAL	11,400	8,764

'MSF International Members' relate to the entities that make up the worldwide MSF movement (see Appendix 1).

13. Creditors: amounts falling due within one year

	2023 (£'000)	2022 (£'000)
MSF International Members	12,394	15,332
Tax and social security	827	1,236
Deferred income	-	290
Accruals	672	671
Other creditors	743	466
TOTAL	14,636	17,995

There was no deferred income in 2023. See below for the movement of deferred income during the year:

	2023 (£'000)	2022 (£'000)
At beginning of year	290	-
Released	(290)	-
Deferred income	-	290
At end of year	-	290

14. Movements in funds

	1 January 2023 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2023 (£'000)
Unrestricted funds					
General fund	5,123	73,867	(67,282)	(7,285)	4,423
Designated fund Legacies	5,108	-	(5,108)	6,699	6,699
Designated fund Fixed Assets	842	-	(298)	586	1,130
Sub-total	<u>11,073</u>	<u>73,867</u>	<u>(72,688)</u>	<u>-</u>	<u>12,252</u>
Restricted funds					
Afghanistan	(3)	598	(595)	-	-
Palestinian Territories	-	1,000	(1,000)	-	-
Bangladesh	-	296	(296)	-	-
Democratic Republic of Congo	-	601	(601)	-	-
Ethiopia	-	176	(176)	-	-
India	-	118	(118)	-	-
Libya	-	415	(415)	-	-
Syria	-	449	(449)	-	-
Nigeria	-	634	(634)	-	-
Search and Rescue	-	57	(57)	-	-
Somalia	-	189	(189)	-	-
South Sudan	-	860	(860)	-	-
Chad	-	134	(134)	-	-
Ukraine	-	753	(753)	-	-
Yemen	(1)	970	(969)	-	-
Emergency Fund	-	3,653	(3,653)	-	-
Other	8	491	(459)	-	40
Sub-total	<u>4</u>	<u>11,394</u>	<u>(11,358)</u>	<u>-</u>	<u>40</u>
TOTAL FUNDS	<u>11,077</u>	<u>85,261</u>	<u>(84,046)</u>	<u>-</u>	<u>12,292</u>

See note 2 on accounting policies for details of the 'Designated funds' for 2023.

	1 January 2022 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2022 (£'000)
Unrestricted funds					
General fund	4,989	66,622	(61,687)	(4,801)	5,123
Designated fund Legacies	4,746	-	(4,746)	5,108	5,108
Designated fund Capital Projects	1,264	-	(115)	(307)	842
Sub-total	10,999	66,622	(66,548)	-	11,073
Restricted funds					
Afghanistan	186	3,438	(3,627)	-	(3)
Bangladesh	-	216	(216)	-	-
Central African Republic	-	249	(249)	-	-
Democratic Republic of Congo	-	986	(986)	-	-
Ethiopia	-	105	(105)	-	-
India	-	123	(123)	-	-
Libya	-	263	(263)	-	-
Nigeria	-	280	(280)	-	-
Pakistan	-	148	(148)	-	-
Search and Rescue	-	572	(572)	-	-
Somalia	-	526	(526)	-	-
South Sudan	-	882	(882)	-	-
Sudan	-	402	(402)	-	-
Ukraine	-	513	(513)	-	-
Yemen	-	600	(601)	-	(1)
Other	16	904	(912)	-	8
Sub-total	202	10,207	(10,405)	-	4
TOTAL FUNDS	11,201	76,829	(76,953)	-	11,077

Analysis of net assets between funds

	2023 (£'000)			2022 (£'000)		
	Fixed Assets	Current Assets	TOTAL	Fixed Assets	Current Assets	TOTAL
Unrestricted funds	1,130	11,122	12,252	1,334	9,739	11,073
Restricted funds	-	40	40	-	4	4
TOTAL	1,130	11,162	12,292	1,334	9,743	11,077

16. Lease payments

The charity has entered into a rental agreement for its offices, which is currently due to expire in 2025 and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2023 (£'000)	2022 (£'000)
No later than one year	452	452
Between one year and not later than five years	38	491
After more than five years	-	-
TOTAL	490	943

17. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The charge in respect of the contributions in the year was £969,836 (2022: £810,581). The cost is recognised on the accrual basis with £108,691 outstanding as at 31 December 2023 (2022: £91,237).

18. Related party transactions

MSF Enterprises is a fully owned subsidiary of MSF UK. During the year, MSF Enterprises has been dormant.

See note 7 on trustees for further details. We do not consider there to be any further related party transactions that require disclosure.



Funke Adagboyega, MSF counsellor from the Mental health department, talks to Aisha L., a 45-year-old survivor from Yobe state, before her surgery. Aisha L. is proud to be an example to other people suffering noma. 'Anyone with noma who sees me would be willing to come to the hospital and get treated'. May 5, 2023. Photo: Fabrice Caterini/Inediz

13 Appendices

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide movement of current and former project-based staff, grouped into 26 national and regional associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF movement. There are 24 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International, and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities, but have no executive autonomy in the MSF movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres, located in Amsterdam, Barcelona, Brussels, Geneva and Paris. There is also a sixth newest entity, the West and Central Africa Association (WaCA), which is an institutional member with the right to run operations. The operational centres are not separate legal entities, but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country in which it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee, and the International Office.

MSF International General Assembly: This Assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board, and is charged with safeguarding MSF's medical, humanitarian and social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are Chairs of the operational centres' governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

MSF Executive Committee: A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; and ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider movement.

Appendix 2: Principal offices

MSF International

140, Route de Ferney
1202 Geneva, Switzerland

MSF Belgium

Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France

Seat of Operational Centre Paris
14-34 avenue Jean Jaurès
75019 Paris, France

MSF Holland

Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Netherlands

MSF Spain

Seat of Operational Centre Barcelona-Athens
Carrer de Zamora 54
08005 Barcelona, Spain

MSF Switzerland

Seat of Operational Centre Geneva
140, Route de Ferney
1202 Geneva, Switzerland

MSF West and Central Africa (WaCA)

MSF WaCA (Association MSF Afrique de L'Ouest et Centrale)
Zone 4-Lot 44
Îlot 7 Biétry Zone 4B
Abidjan, Côte d'Ivoire

Other MSF locations

MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people caught up in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.uk.

For more information on MSF UK,
please visit: www.msf.org.uk

Find us on:



An MSF nurse triages a child at the Emergency Room of Boost Provincial Hospital in Lashkar Gah, Helmand Province. The triage nurses or doctors assess the patients' vital signs, symptoms, and medical history. Our medical teams see more than 850 patients daily in both the male and female sections of the ER of Boost Provincial Hospital. Photo: Paul Odongo/MSF



Two MSF medical staff help a patient reach MSF ambulance car in Jansuk Clinic, Yei County, Central Equatoria. Photo: Manon Massiat/MSF