



Médecins Sans Frontières
(Company limited by guarantee)

Directors' Report and
Financial Statements

Year ended 31 December 2016

Company number: 464033

CRA: 20069360
CHY: 18196

Médecins Sans Frontières

(Company limited by guarantee)

Directors' report and financial statements

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Directors and other information

Directors

Dr. Gabriel Fitzpatrick (Chairman)
Ms. Bernadette Orbinski Burke
Mr. Daniel McLaughlin
Ms. Vickie Hawkins (British)

Secretary

Sam Taylor

Registered office

9 - 11 Upper Baggot Street
Dublin 4

Auditor

KPMG
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2

Bankers

Bank of Ireland
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Dublin 2

Solicitors

Kilroys Solicitors
69 Lower Leeson Street
Dublin 2

Médecins Sans Frontières

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Directors' report

The directors present their directors' report and the audited financial statements for the year ended 31 December 2016.

Principal activities and business review

Médecins Sans Frontières ("MSF") is the leading international non-governmental organisation for emergency medical aid. We provide independent medical relief to victims of war, disasters and epidemics in over 65 countries around the world. We strive to provide assistance to those who need it most, regardless of ethnic origin, religion or political affiliation. In order to get access to and care for the most vulnerable, MSF's operational policies must remain scrupulously independent of governments, as well as religious and economic powers.

We rely on private individuals for the majority of our funding. In the field, we conduct our own assessments, manage projects directly and monitor the impact of our aid. We campaign locally and internationally for the right of civilians to impartial humanitarian assistance. We also campaign for fairer access to medicines and health care for the world's poorest people.

MSF is a voluntary organisation. Each year, approximately 2,500 doctors, nurses, logistics specialists, engineers and other professionals of all nationalities leave on field assignments and work closely with thousands of local staff.

The MSF Ireland office was set up in April 2006 and functions for operational purposes as a branch office of MSF UK. The office is currently staffed with 8 full-time employees, comprising of a Director, Communications Manager, Senior Fundraising Manager, Major Gifts Manager, Digital Fundraising and Marketing Coordinator, Campaigns and Communications Coordinator, Recruitment and Human Resources Coordinator and a Data Insights and Supporter Care Coordinator. In addition, there is a part time Finance and Administration employee and two paid interns, as well as volunteers who support activities with communications, administration, lectures, presentations and recruitment.

MSF Ireland supports MSF's fieldwork through recruiting qualified staff to work on operational projects, raising vital funds and providing information and raising awareness of humanitarian crises among the general public and key decision makers in Ireland.

Constitution, directors and secretary

The Irish office became an incorporated body in Ireland on 6 November 2008 and was set-up as a company limited by guarantee (Company number 464033).

During the year, there were no changes to the Board of Directors of the company. On 31 August 2016, Jane-Ann McKenna resigned as company secretary and Sam Taylor was appointed in her place. The directors who served during the entire year covered by these financial statements were Dr. Gabriel Fitzpatrick, Bernadette Orbinski Burke, Daniel McLaughlin and Vickie Hawkins. MSF Ireland is recognised by the Revenue Commissioners as having charitable status (Registration Number: CHY 18196). MSF is a registered charity under the Charities Regulatory Authority (Charity Reg. no. 20069360).

The governing document of the company is its Memorandum & Articles of Association, where the objective is set out as: "to relieve and promote the relief of sickness and to 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 and in accordance with the principles espoused by the International Council of Médecins Sans Frontières in October 1990.

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Directors' report (continued)

The charter of Médecins sans Frontières

- Médecins Sans Frontières offers assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict, without discrimination and irrespective of race, gender, religion, creed or political affiliation.
- Médecins Sans Frontières observes strict neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and demands full and unhindered freedom in the exercise of its functions.
- Médecins Sans Frontières' volunteers undertake to respect their professional code of ethics and to maintain complete independence from all political, economic and religious powers.
- As volunteers, members are aware of the risks and dangers of missions they undertake, and have no right to compensation for themselves or their beneficiaries other than that which Médecins Sans Frontières is able to afford them.

International organisational structure

Initially founded in Paris in 1971, MSF has become an international organisation. MSF has sections in Australia, Austria, Belgium, Brazil, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxemburg, Norway, South Africa, Spain, Sweden, Switzerland, UK and USA. It also has offices in Argentina, India, South Korea, UAE, Mexico, the Republic of Ireland and the Czech Republic. The International Office is based in Geneva, Switzerland. Management of MSF projects is shared via five operational centres in Amsterdam, Barcelona, Brussels, Geneva and Paris.

All MSF sections and offices agree to abide by the principles of the International Charter of MSF. The MSF sections and offices work in collaboration with one another and meet regularly through various fora to discuss operational issues. Resources are provided between the entities on an arms-length basis and all sections are separate legal entities.

MSF exists to save lives, alleviate suffering and protect human dignity among populations in crisis throughout the world. MSF Ireland contributes directly to that mission by effectively and efficiently contributing to the financial, human and operational requirements of the Operational Centre Amsterdam ('OCA'), Operational Centre Brussels ('OCB') as well as the other MSF Operational Centres.

Risk management

The Directors of MSF Ireland have responsibility for and are aware of the risks which the charity faces. They are confident that adequate and sufficient systems of internal control are in place to minimise financial risk. We also believe that, due to the small size of the Irish organisation, a separate internal audit programme is not necessary.

Other operational and business risks are reviewed, particularly bearing in mind the unavoidable dangers faced by personnel recruited by the Irish office. All possible safeguards are put in place in the field to avoid any security incidents. The Board of Directors is responsible for reviewing the risks highlighted on the risk register on a regular basis.

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Directors' report (continued)

Fundraising

During the year, MSF Ireland had total Income of €4,576k (2015: €4,721k) from the general public, provision of staff to the field and Irish Aid grants. MSF Ireland would particularly like to thank all our private donors and Irish Aid for their continued generosity, which has directly supported our medical activities in Syria, the Refugee Crisis in Europe, South Sudan, Haiti, Afghanistan, Yemen, Jordan and Nigeria.

Raising private donations is critical to MSF Ireland's operational capacity, flexibility, and independence. In 2016, MSF Ireland raised a total of €3,822k (2015: €3,152k) in private income which is a 21 % increase on the previous year.

Regular gifts by standing order or direct debit continue to be the core of MSF Ireland's financial growth and security. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need, and which are not reliant on media attention. Regular giving is the bedrock of MSF's financial independence and, in 2016, amounted to €1,282k (2015: €659k) which is a 95% increase on the previous year.

Loyalty is a key goal of our fundraising work, and in 2016 MSF Ireland maintained our commitment to send relevant and timely information to our supporters, providing reports on how funds are spent. This is part of our Supporter Promise, which includes commitments not to share the personal data of supporters with other organisations.

In 2016, MSF Ireland spent a total of €414k in grants from Irish Aid which were unspent in 2015. This was spent on our emergency work in Tanzania and South Sudan. Restricted funds represent grants, donations and legacies, which can only be used for particular purposes specified by the donors. Grants derived from non-institutional restricted income are allocated to MSF sister organisations according to the requests of the donors.

Irish Aid Funding

On 18 March 2016, the European Union signed a deal which gave Turkey €3bn in aid for measures to effectively close-off the 'Balkan route,' which had been the main route for people on the move to come into Europe from conflict in the Middle East as well as other regions. MSF believed this to be a damaging, anti-humanitarian deterrence policy which marked an intensification of attempts to push people and their suffering away from European shores and compromised the health and well-being of refugees and migrants.

These major concerns about the deal led MSF to announce that, from 17 June 2016, it would not accept any funding from European Union institutions and individual EU member states, including Ireland.

Grant from MSF UK

The decision to not accept Irish Aid funding was a significant blow to MSF Ireland, resulting in a need for external investment in fundraising in order to be able to make up for the loss of projected income from Irish Aid and ensure MSF Ireland's financial stability and increase sustainable revenue streams. Regular giving has been a key area of investment in previous strategic plans and the investment support from MSF UK was necessary to continue this growth. MSF UK agreed to invest €2.5 million in MSF Ireland over three years (2016: €800,000, 2017: €1 million, 2018: €700,000). This grant is subject to an annual review.

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Directors' report *(continued)*

Office restructure, changes and expansion

There was a rapid expansion of head count in MSF Ireland from three Full Time Employees (FTEs) in 2013 to seven FTEs by the end of 2015. This rapid growth meant there was significant overlap between roles in the fundraising team which were not adequately defined to handle the increased growth in private income. A restructure of the fundraising team was undertaken in 2016 to deliver on identified priorities in the strategic plan. Before the restructure, the fundraising department comprised: Senior Fundraising Manager; Supporter Development Executive; Fundraising and Office Administrator; Digital Fundraising and Marketing Coordinator and Major Gifts Manager. Following the restructure, and by the end of 2016, the new team comprised of: Senior Fundraising Manager; Digital Fundraising and Marketing Coordinator; Major Gifts Manager; Data Insights and Supporter Care Coordinator and Campaigns and Communications Coordinator.

In addition, gaps in other areas were identified and filled. In line with the movement-wide investment in Human Resources (HR), a Recruitment and HR Coordinator was recruited in March 2016 with a primary focus on increasing the number of Irish field staff sent to projects overseas, as well as to ensure retention of existing field staff. A part time Finance and Admin Officer was identified as necessary to support the office and deal with increased income and grants to Operational Centres. Following the decision of the previous Director, Jane-Ann McKenna, to resign and return to fieldwork, there was a changeover of Director in September 2016, and Sam Taylor was appointed. By the end of 2016, the team was comprised of 8 full time staff, 1 part-time and 2 interns.

The directors would like to thank Jane-Ann for her contribution to the office over the past number of years and wish her well with her fieldwork.

Strategic planning

2016 saw the completion of the strategic plan for MSF Ireland through to 2019.

Grant making policy

The allocation of grants from unrestricted income is decided on the basis of needs identified by MSF's Operational Centres in Amsterdam (OCA), Brussels (OCB) and other MSF Operational Centres. In certain cases, grants from unrestricted income are allocated according to specific requests made by other MSF sister organisations. The financial data in this report refer to MSF Ireland grants to support MSF programmes implemented internationally via MSF-OCA, MSF-OCB and other MSF sister organisations.

Operations overview

MSF Ireland grants funds to other MSF sections which carry out operations in the field. In 2016, the eight countries or projects which received grants from MSF Ireland were Syria, South Sudan, the refugee crisis in Europe, Haiti, Afghanistan, Yemen, Nigeria and Jordan.

For additional information on our work around the world, and the latest news from our projects and staff, please check our website, www.msf.ie

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Directors' report *(continued)*

Syria

In response to the catastrophic armed conflict in Syria, MSF runs six medical facilities across the northern region and supports, to varying degrees, more than 150 health centres and hospitals across the country, many of them in besieged areas. Despite the extent of the crisis and people's needs, MSF remains significantly constrained in its presence and medical activities in Syria, mainly due to insecurity but also due to a lack of agreements and authorisations. These constraints are as present today as they were at the beginning of the conflict. To date, the Syrian government has not granted MSF authorisation to work in the regions of the country under their control, thus limiting the response. Since the siege of east Aleppo began in July 2016, functioning hospitals have been damaged in over 35 separate attacks. Some hospitals have been hit multiple times and have been forced to close as a result. On 30 September 2016, two hospitals in east Aleppo supported by MSF, among others, were damaged by continuous indiscriminate bombing. Despite the damage, medical teams at the three facilities managed to continue their work.

During the first few months of 2016, MSF assisted new internally displaced people arriving in Azaz district (Aleppo governorate – province in Syria), both in formal camps and informal provisional settlements. Non-food items and hygiene kits were distributed to 4,345 families (26,070 people) and tents were handed out to 1,330 families. A water and sanitation programme was also implemented to improve living conditions in one of the informal settlements east of Azaz town. Following renewed fighting in Azaz district, more than 35,000 people fled these IDP camps that were taken over by the Islamic State group or that were suddenly too close to front lines. This resurgence of violence caused more than 100,000 people to gather at border areas with Turkey at a settlement referred to as 'the berm'. Despite the violence, MSF's 52-bed hospital in northern Azaz remained functional prioritising emergency care. The hospital had to double its capacity after fighting brought thousands of internally displaced people into the area in February.

In Atmeh (Idlib governorate) in northwest Syria, MSF runs a 15-bed burns hospital staffed by Syrian nationals and supported by an international team based in southern Turkey. The facility began as a trauma centre in 2012 but as needs for specialised burns treatment were identified, it shifted its focus towards this service. Burns patients can receive surgery, skin grafts, have their dressings changed and benefit from physiotherapy. The facility also treats emergency cases in its emergency room. Mental health support and outpatient consultations are also provided. In addition, MSF administers vaccines and undertakes health education and disease surveillance activities in 180 camps hosting around 165,000 internally displaced people around Atmeh. A referral system has also been put in place by MSF to transfer patients in need of more specialised treatment to Turkey.

In May 2016, 23 children with suspected measles reported to the local health centre in Sarrin, north-east of Aleppo. All of the children were from communities living in conflict-affected areas close to the frontlines, where vaccination rates have fallen and access to health care is extremely limited. To help stem the risk of infection spreading, MSF scaled up support to local health authorities in northern Syria, who implemented a ring vaccination campaign in the area east of the Euphrates River in the north-east of Aleppo governorate. More than 2,700 children were rapidly vaccinated for measles in communities suffering from the consequences of war.

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Directors' report *(continued)*

Syria (continued)

MSF continues to run programmes of active regular support to 70 medical structures, which vary from small rural health posts to full hospitals in urban areas. The supported structures are located throughout much of the country, including in the governorates of Deraa, Hama, Homs, Idlib and rural Rif Damascus. Developed in close collaboration with Syrian medical networks, and mostly run from neighbouring countries, the support projects run by MSF consist of donations of essential medical equipment and relief materials, distance training for staff inside Syria, support for ambulance services, as well as financial support to cover the facilities' running costs. MSF support is tailored based on needs and on the capacity of other agencies to support the health facilities inside Syria. As such, some facilities rely solely on MSF support, while others receive partial support from other agencies (either international or local). Support levels range from almost 100 per cent MSF-supported through to 50 or 60 per cent MSF-supported. A further 80 facilities are supported in an ad hoc manner based on specific requests from the facilities, such as emergency donations of medical supplies provided at times of acute need, for example mass casualty influxes.

The Refugee Crisis in Europe

MSF has been providing care to asylum seekers and migrants in Greece since 1996 and expanded activities in 2015, when more than one million people entered the country in their attempt to reach Northern Europe. In March 2016, after the signature of the EU-Turkey deal and the closure of Idomeni and the Balkan route, migrants across Greece were faced with living the consequences of a deal which has almost completely closed down Europe to those seeking its protection. Today, according to the Greek authorities, over 60,000 refugees are currently in Greece; 15,860 of whom are on the islands and many of whom are living in completely inhumane, unacceptable and sub-standard conditions. MSF was active in more than 20 different locations across Greece in 2016, focusing its interventions mainly on mental health care, sexual reproductive health care and care to patients suffering from chronic diseases. Most new arrivals to Greece accessed the country through the following islands: Lesbos, Chios, Kos, Leros and Samos. (Currently MSF is present on Lesbos and Samos & financially supports organisations that provide legal aid on Kos and Leros).

On the mainland, the situation largely differs from camp to camp. In some, the conditions are acceptable and the response adequate. However, the winterisation of camps in both Greece and Serbia (where MSF is also present) was left as an after-thought and MSF teams were left shocked at the conditions people were forced to live, seeing many cases of frostbite and respiratory tract infections along with burns and injuries sustained from cooking in tents. In Italy, MSF is primarily focused on providing medical and psychological care to new arrivals in Lampedusa and Sicily; setting up outpatient clinics for illegal foreigners in public health facilities in a number of regions; assisting seasonal agricultural workers; and speaking out about poor conditions in identification and expulsion centres. At sea, MSF operated three search and rescue boats, the Aquarius (in conjunction with SOS Méditerranée), the Bourbon Argos and the Dignity I. In what was the deadliest year on record for migrants at sea, with over 5,000 lives lost while trying to cross the Mediterranean, MSF's three boats directly rescued 21,603 people and assisted in the rescue of 8,969 more. MSF also made the decision to keep one boat, the Aquarius, operating through the winter.

South Sudan

South Sudan has long been among MSF's largest operations due to entrenched armed conflict, lack of development, infectious disease outbreaks and economic hardship. This year, in the war torn northeast of the country, violence broke out on the 17th and 18th of February at Malakal displaced camp, claiming the lives of 19 people, including 2 MSF staff. In total, 108 injured people were received in the MSF hospital for treatment, including 46 with gunshot wounds. Initial fighting went on for approximately three hours forcing around 600 people – mostly women and children – to gather inside the MSF hospital within the camp. MSF teams worked through the night to treat the injured. At least 25 of the initial intake of patients to the hospital had suffered gunshot wounds and eight of them required surgery.

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Directors' report *(continued)*

South Sudan (continued)

Intense fighting erupted in the eastern state of Pibor for three days from 23 to 25 February. During the fighting, MSF staff mobilised to provide life-saving care but had to withdraw when the fighting spread through the town. When the fighting subsided, MSF teams returned to a scene of chaos and destruction that also affected our facilities. The population of Pibor fled, not only into the United Nations peacekeeper compound, but also into the bush. People hid there for days on end, too afraid to come out and seek treatment, even in severe cases of snake bites or convulsions. The MSF Pibor medical centre was the only functioning health centre in the entire region. It was also the hub from which MSF ran its medical services in nearby villages. These projects serve a population of approximately 170,000 people.

The MSF team in Pibor is providing more than 100 medical consultations per day. Most patients seen by MSF are suffering from malaria, diarrhea and respiratory tract infections. The hospital (Aweil) also deals with epidemic emergencies.

March also saw a measles outbreak hit the Aweil regio, and the MSF team launched an emergency response, treating patients and organising a vaccination campaign. The campaign reached 18,460 children between 6 months old and 5 years of age.

In April 2016, at the end of the dry season, an average of 44 severely malnourished children every week were being admitted in the paediatric department of Aweil hospital. The general paediatrics department has 110 beds and operates 24/7. The medical team provides intensive care, surgery and neonatal care, and receives many patients with burns due to the precarious living conditions, not to mention fractures and other trauma. In addition to the paediatric department, the hospital also operates a maternity service with 35 beds and provides maternity care for standard and complicated deliveries, including emergency obstetrics and gynaecology. The medical team supports an average of 110 deliveries per week.

In mid-July, intense fighting broke out in Juba. MSF teams in the area ran mobile clinics to reach those seeking refuge. A four-person team conducted a clinic on 12 July at St Theresa Church, where 2,500 people were taking refuge. The team focused on those most in need of medical care and treated 115 people, including 82 children.

In the week following fighting in Juba, teams from MSF treated more than 2,700 patients in four clinics across the capital city of South Sudan. The organisation is also supplying clean drinking water in Juba and performing surgeries for people more seriously wounded during the violence.

These clinics provided care to more than 21,000 people. Initially, the teams were providing care for gunshot wounds and injuries sustained as people fled the fighting. Amongst those injured were children as young as two who had been shot when armed men broke into their homes. The teams also noticed people coming for treatment for physical symptoms that were the result of the mental trauma they had endured.

MSF trucked more than 1.5 million litres of water into Juba. The teams focused on sites to which large numbers of people had initially fled and areas affected by cholera, as the supply of clean drinking water is very important in order to prevent outbreaks.

MSF also intervened in the cholera response in Juba by supporting the Ministry of Health (MoH) in running the city's cholera treatment centre (CTC) at the Juba teaching hospital. MSF staff provided care at the site and training to MoH staff on best practices for cholera treatment. They also vaccinated over 7,200 people who were at highest risk of contracting the disease.

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Directors' report *(continued)*

South Sudan *(continued)*

On 26 August, MSF handed over medical activities in the CTC to the MoH, having treated over 700 people and observed a sharp decrease in patients. Should the numbers increase again, MSF is ready to intervene. MSF has now closed or handed over all Juba-based programmes that were launched following the clashes.

Haiti

On 4 October 2016, Haiti was once again devastated by a natural disaster when Hurricane Matthew tore through the country completely destroying homes and infrastructure and leaving many communities cut off and completely inaccessible via road transport. MSF teams assessed and responded to the needs of those affected at both medical facilities and the affected communities in five main areas of the country: Grande Anse, Sud, Nippes, Artibonite and Nord-Ouest. MSF's main activities in the wake of Mathew included mobile clinics, providing access to water and admitting and treating suspected cases of Cholera. Over 500,000 Aquatabs were distributed in Sud, 10 water reservoirs were installed and 1,614 medical consultations were carried out in the 14 days after the hurricane struck. The most common conditions seen at mobile clinics included open and infected wounds, fractures, Gastritis, Diarrhoea and over 190 suspected cholera patients were admitted and treated 84 international staff members worked on the emergency with MSF and teams had to adopt both old and new ways of reaching inaccessible areas through the renting of two helicopters and the hiring of donkeys in order to carry out mobile clinics.

Afghanistan

MSF has long been present in Afghanistan as the health system has suffered greatly due to the ongoing conflict over the past decades. In the first few weeks of August, MSF teams witnessed heavy clashes between Afghan government forces and armed opposition groups in districts surrounding Lashkar Gah, the capital of Helmand province. During the conflict, and despite the relative calm following the immediate outbreak, sick and wounded people struggled to reach the emergency room (ER) in Boost hospital, a 300-bed facility run by MSF in partnership with the Afghan Ministry of Health in Lashkar Gah.

Malnutrition is the main cause of child mortality in Helmand and, even without conflict-related delays, children often arrive at Boost hospital late and in critical condition. Boost hospital is one of the biggest MSF-supported hospital projects in the world; providing surgery, internal medicine, emergency services and intensive care. It also specialises in treating tuberculosis and malnutrition.

MSF's fastest growing emergency obstetrics and neonatal care project is located in Dasht-e-Barchi Hospital in the Afghan capital of Kabul. This project is growing in line with the region's population, which has expanded exponentially, from an estimated 200,000 in 2001, to approximately 1.2 million today. Patients treated had grown substantially in 2016 from the previous year and MSF continues to scale up to meet the challenge.

Yemen

In 2016, MSF operations in Yemen were among our very largest interventions in response to the health needs in the population due to the massive ongoing conflict.

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Directors' report *(continued)*

Yemen (continued)

MSF treats civilian casualties of the Yemen conflict, caused by indiscriminate attacks on civilians and civilian infrastructure perpetrated by armed actors in the conflict. MSF teams are treating patients for violence-related injuries and are managing mass casualty influxes across most of our projects. In total, over 55,000 war-wounded and victims of violence were treated by MSF teams between March 2015 and the end of November 2016. In Taiz city, in October 2016, nearly 500 patients with violence-related injuries were treated in MSF and MSF-supported health structures; of these 23 per cent were women and children. Despite numerous attempts at securing ceasefires, the violence in Yemen has continued at a shocking level.

The April ceasefire agreement came to a violent end with suspension of peace talks on 6 August. From Saada governorate in the north to Taiz governorate in the south, intense airstrikes have resumed and an MSF hospital in the northern city of Abs was hit by a Saudi-led coalition airstrike on 15 August. The damage from this attack was substantial: 19 people were killed and 24 were injured. For security reasons, MSF had to temporarily evacuate personnel from six MSF-supported hospitals in northern Yemen. MSF has engaged in a large awareness raising effort and direct lobby in order to encourage armed actors on all sides of the conflict to spare vital civilian infrastructure.

The MSF mother and child hospital in Al-Houban, Taiz, celebrated its one-year anniversary on 7 November 2016, by assisting in the record number of 24 newborn deliveries in one single day. From November 2015 to November 2016, 3123 babies were born in the hospital, situated in an area that has seen some of the fiercest fighting since the escalation of the conflict began in 2014.

Nigeria

MSF has been present in Nigeria, the most populous country in Africa, since 1971, with operations across 11 different regions providing a range of healthcare services. However, since May 2013, MSF has scaled up activities in the northeastern state of Borno after a violent insurrection by Islamist militant group, Boko Haram, forced hundreds of thousands of people to flee their homes. An estimated 40% of healthcare facilities were destroyed by the conflict. In both the capital, Maiduguri, and surrounding hard to reach areas of Borno State, food insecurity and lack of medical care are the primary cause for concern of those displaced by the conflict. MSF provides maternal and child care, operates a therapeutic feeding centre in Gwange district and runs two major health centres in the districts of Maimusari and Bolori. A mobile team manages food distributions, offers medical and nutritional care and provides immunisation programmes at four informal camps. The surrounding hard to reach areas outside of the capital Maiduguri is a primary concern for MSF. In June 2016, MSF teams found mortality rates in Bama, Borno's second largest city, to be well above the emergency threshold and 19 percent of children were severely acutely malnourished. MSF teams set up activities to strengthen medical and nutritional care, distribute food and improve access to water and hygiene conditions in a camp that's home to more than 10,000 people. A mobile team supports the 11,000 displaced people (mainly women and children under five) in the camp inside the hospital compound. In two smaller, hard to reach towns, Banki and Dikwa (accessible only by air transport), the situation remains grim. In July, our teams working in Banki conducted a survey to find that one in 12 children had died and one in 15 children were suffering from severe acute malnutrition. In the largely destroyed Dikwa, some 54,000 displaced people are trying to survive. MSF responded with continued malnutrition screenings and therapeutic food distributions, as well as the provision of basic necessities such as jerrycans, soap and nets to mitigate risks of contracting Malaria.

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Directors' report (continued)

Jordan

The reconstructive surgery hospital in Amman, which was upgraded in September 2015, was originally established in 2006 in response to the absence of such care for victims of the war in Iraq. It has since expanded activities dramatically and receives patients from Iraq, Gaza, Yemen and Syria. The hospital serves war wounded patients from across the region who have no access to specialised surgical care in their home countries.

The hospital provides a comprehensive care package for its patients, which includes physiotherapy and psychosocial support, alongside surgical interventions. Specialised orthopaedic, plastic and maxillofacial surgeries are also carried out. Patients are also given accommodation, now available on site in the new location, and financial travel assistance to reach the hospital and return home after or in between treatments, if the care plan is staggered over time.

Reserves policy

The policy approved by the trustees is to maintain unrestricted reserve to an amount equivalent to at least three months budgeted expenditure of the following year. The unrestricted reserve at 31 December 2016 stood at €973,000. This is equivalent to 5 months of budgeted expenditure for 2017. This is slightly higher than the three month target to due to higher income in December and tax rebate accruals.

Message from the directors of MSF Ireland

The directors are particularly grateful to the personnel that we sent out to field projects during the year. They are all prepared to accept a very small remuneration, which is far below what they could earn if they stayed in Ireland. We could not continue our work without them.

We are also grateful to the many volunteers who give up their time to help out in the office. In 2016, our volunteers contributed approximately 434 hours (42 days) of their time. We are, as always, extremely appreciative to them for their consistent support to our team.

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the finance function. The accounting records of the company are maintained at MSF UK, Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London EC4A 1AB and regular returns are made to the company's registered office at 9-11 Upper Baggot Street, Dublin 4.

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware.

Post balance sheet events

There are no post balance sheet events which affect the financial statements of the company.

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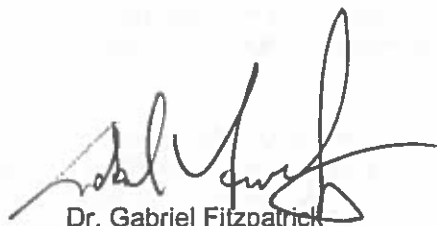
Directors' report (continued)

Auditor

In accordance with Section 383(2) of the Companies Act 2014, the auditor, KPMG, Chartered Accountants, will continue in office.

On behalf of the board


Daniel McLaughlin
Director


Dr. Gabriel Fitzpatrick
Director

24 April 2017

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Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and financial statements in accordance with applicable law and regulations.


Company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.


Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

On behalf of the board


Daniel McLaughlin
Director


Dr. Gabriel Fitzpatrick
Director

Independent auditor's report to the members of Médecins Sans Frontières

We have audited the financial statements of Médecins Sans Frontières for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and related notes. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK and Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2014 are set out below

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion, the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

In our opinion, the information given in the directors' report is consistent with the financial statements.

3 We have nothing to report in respect of matters on which we are required to report by exception

ISAs (UK and Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

In addition, the Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

Independent auditor's report to the members of Médecins Sans Frontières (continued)

Basis of our report, responsibilities and restrictions on use

As explained more fully in the statement of directors' responsibilities set out on page 13, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK and Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

While an audit conducted in accordance with ISAs (UK and Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions, it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular, the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

24 April 2017

Conor O'Dowd
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

Médecins Sans Frontières

(Company limited by guarantee)

Statement of financial activities

for the year ended 31 December 2016

	Notes	Unrestricted €'000	Restricted €'000	2016 Total €'000	2015 Total €'000
Income					
Donations, legacies and other income	2	3,330	492	3,822	3,152
Grants for operational programmes	3	15	414	429	1,298
Supply of staff to overseas projects	4	325	-	325	271
		<hr/>	<hr/>	<hr/>	<hr/>
Total		3,670	906	4,576	4,721
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure					
Cost of generating funds	5	(575)	(800)	(1,375)	(1,446)
Grant from MSF UK	5	-	800	800	-
Charitable activities:					
Operational grants	6	(1,911)	(906)	(2,817)	(3,336)
Other charitable activities	7	(702)	-	(702)	(470)
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		(3,188)	(906)	(4,094)	(5,252)
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming (outgoing) resources		482	-	482	(531)
		<hr/>	<hr/>	<hr/>	<hr/>

Médecins Sans Frontières
(Company limited by guarantee)

Balance sheet
at 31 December 2016

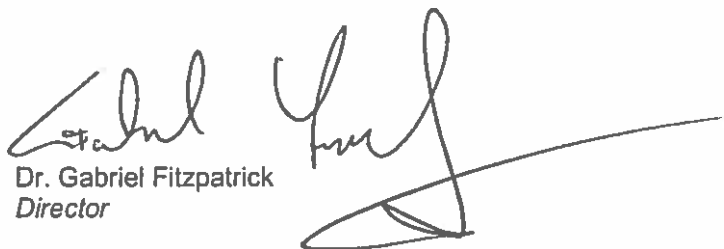
	Notes	2016 €'000	2015 €'000
Fixed assets			
Tangible assets	11	20	-
Current assets			
Debtors	12	283	431
Cash	13	1,184	2,675
		<u>1,467</u>	<u>3,106</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(510)	(2,611)
		<u>957</u>	<u>495</u>
Net current assets			
		<u>977</u>	<u>495</u>
Net assets	15		
		<u>977</u>	<u>495</u>
Funds			
Unrestricted	16	973	491
Restricted	16	4	4
		<u>977</u>	<u>495</u>

On behalf of the board

Daniel McLaughlin
Director



Dr. Gabriel Fitzpatrick
Director



Médecins Sans Frontières

(Company limited by guarantee)

Cash flow statement

for the year ended 31 December 2016

	Notes	2016 €'000	2015 €'000
Cash flows from operating activities			
Net incoming (outgoing) resources		482	(531)
Depreciation		6	-
Decrease (increase) in debtors		148	(168)
(Decrease) increase in creditors		(2,101)	1,491
		<hr/>	<hr/>
Net cash used in operating activities		(1,465)	792
<i>Cash flows used in investing activities</i>			
Purchase of fixed assets		(26)	-
		<hr/>	<hr/>
Net (decrease) increase in cash and cash equivalents		(1,491)	792
Cash and cash equivalents at beginning of year	13	2,675	1,883
		<hr/>	<hr/>
Cash and cash equivalents at end of year	13	1,184	2,675
		<hr/> <hr/>	<hr/> <hr/>

Médecins Sans Frontières

(Company limited by guarantee)

Notes

forming part of the financial statements

1 Accounting policies

Médecins Sans Frontières is a company limited by guarantee and is incorporated and domiciled in Ireland. The address of its registered office is 9-11 Upper Baggot Street, Dublin 4.

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as issued in September 2015. However, the amendments arising from the EU Accounting Directive in the UK have been disapplied. The presentation currency of these financial statements is Euro.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors in the application of these accounting policies that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 19.

Measurement convention

The financial statements are prepared on the historical cost basis.

Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the directors, no material uncertainty exists which may cast significant doubt on the company's ability to continue as a going concern.

Income recognition

Income is reflected in the statement of financial activities when the effect of the transaction or other event results in an increase in the charity's assets.

When the charity provides services in accordance with agreements, the income is recognised when the service is provided. Income due but not yet received at the year end is included in debtors on the balance sheet and funds already received in relation to future years but not yet expended are shown in creditors as deferred income. All statutory grants, with the exception of agreed administration fees, are treated as restricted grants.

Non-statutory grants and donations are recognised when there is evidence of entitlement. Voluntary income is recognised when the income is received.

Donated services, goods and facilities are not quantified in the statement of financial activities.

Income from supply of staff to overseas projects

Income associated with the invoicing of other MSF sections for the costs of recruitment and remuneration of personnel working on our overseas projects is accounted for on a receivable basis.

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

1 Accounting policies (continued)

Legacies

Legacy income is recognised on a receivable basis when the company can reliably estimate the amount due, is certain of receipt and has confirmation of entitlement. The recognition of legacy income in the financial statements is dependent on the type of legacy; pecuniary legacies are recognised upon notification of impending distribution and residuary legacies are recognised at the earlier of the cash receipt or agreement of the final estate accounts. Legacies subject to the life interest of another party are not recognised.

Restricted and unrestricted funds

Funds are classified as restricted where the donor has specified the particular project or emergency to which they must be directed. Donations which have been given to support the general humanitarian work of MSF worldwide are classified as unrestricted. All tax refunds received from the Revenue in respect of tax credits mandated to the company by donors are classified as unrestricted income.

Basic financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition, they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits. Bank overdrafts that are repayable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents for the purposes only of the cash flow statement.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value, on a straight line basis over their expected useful lives, as follows:

- Computer equipment 3 years
- Office equipment 5 years (term of lease)

Employee benefits

Defined contribution plans and other long term employee benefits

A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

1 Accounting policies (continued)

Taxation

No taxation is provided for in these financial statements as the company enjoys charitable status.

Grants

Grants received from other group undertakings in respect of costs incurred by the company are netted against such costs. Such grants are recognised at the earlier of the date of the cash receipt or at the date that firm evidence is received regarding the company's entitlement to the grant.

Foreign currencies

The company's functional currency is Euro. Transactions in foreign currencies are translated to the company's functional currency at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognised in the statement of financial activities.

Operating leases

Operating lease rentals are charged to the statement of financial activities on a straight line basis over the period of the lease.

2 Donations, legacies and similar income

	Unrestricted €'000	Restricted €'000	2016 Total €'000	2015 Total €'000
Income from appeals	1,339	353	1,692	1,794
Legacies	43	5	48	205
Companies and corporations	222	41	263	289
Charities and trusts	113	10	123	21
Regular donations	1,282	-	1,282	659
Other donations	331	83	414	184
Total	3,330	492	3,822	3,152

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

3 Income from generated funds – grants for operational programmes

The following grants have been received from Irish Aid to be applied to specific projects in these countries:

	Unrestricted €'000	Restricted €'000	2016 Total €'000	2015 Total €'000
Central African Republic	-	-	-	450
South Sudan	-	54	54	848
Nigeria	-	125	125	-
Tanzania	15	235	250	-
	<u>15</u>	<u>414</u>	<u>429</u>	<u>1,298</u>

Unrestricted income set out above is represented by administration fees provided to the company by Irish Aid.

4 Supply of staff overseas

	2016 €'000	2015 €'000
Income from supply of staff to overseas projects	<u>325</u>	<u>271</u>

MSF Ireland recruits skilled staff in Ireland who work under contract on humanitarian projects managed by other MSF sections. The cost of recruiting and employing these staff is reimbursed by the MSF section which is managing each project.

5 Costs of generating funds

	Unrestricted €'000	Restricted €'000	2016 Total €'000	2015 Total €'000
Salaries and pensions	261	-	261	222
Travel and subsistence	6	-	6	4
Other personnel costs	5	-	5	6
Office costs (including depreciation)	23	-	23	10
Professional costs	5	-	5	11
Promotional costs	228	800	1,028	1,162
Support costs	47	-	47	31
	<u>575</u>	<u>800</u>	<u>1,375</u>	<u>1,446</u>

Grant from MSF UK

During the year, the company received a grant of €800,000 from MSF UK by way of a contribution towards promotional costs. Subject to annual review, further amounts of €1,000,000 and €700,000 are expected to be received in 2017 and 2018 respectively.

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

6 Charitable activities – operational grants

During the year, MSF Ireland made the following grants to other MSF sections which carry out humanitarian operations.

	Unrestricted €'000	Restricted €'000	2016 Total €'000	2015 Total €'000
Charitable Activities – Operational Grants				
Grants from Irish Aid				
Central African Republic	-	-	-	425
South Sudan	-	54	54	797
Nigeria	-	125	125	-
Tanzania	-	235	235	-
Subtotal	-	414	414	1,222
Grants from other donations				
Afghanistan	310	-	310	250
Italy (Rescue and search)	190	-	190	500
Yemen	188	12	200	350
Haiti	323	27	350	-
Nigeria	200	-	200	-
Syria	188	365	553	400
Jordan	173	77	250	-
South Sudan	339	11	350	500
Nepal	-	-	-	35
Ebola Crisis	-	-	-	79
	1,911	492	2,403	2,114
Total	1,911	906	2,817	3,336
Grants – By MSF Entity			2016	2015
			€'000	€'000
Grant recipient				
MSF Holland			1,719	2,107
MSF Belgium			660	1,229
MSF Spain			203	-
MSF Switzerland			235	-
			2,817	3,336

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

7 Other charitable activities

	2016 €'000	2015 €'000
Other charitable activities		
Medical and programmes support	135	52
Temoignage and advocacy	134	115
Recruitment for operational project	108	32
Supply of staff to overseas projects	325	271
	<hr/>	<hr/>
	702	470
	<hr/> <hr/>	<hr/> <hr/>
Detailed analysis of above costs		
Medical and programme support		
Salaries, pensions and tax	80	24
Travel and subsistence	6	4
Other personnel costs	5	2
Office costs (including depreciation)	22	10
Professional costs	6	11
Promotional costs	2	-
Support costs	14	1
	<hr/>	<hr/>
	135	52
	<hr/> <hr/>	<hr/> <hr/>
Temoignage and advocacy		
Salaries, pensions and tax	80	73
Travel and subsistence	6	4
Other personnel costs	5	6
Office costs (including depreciation)	22	10
Professional costs	6	11
Promotional costs	1	-
Support costs	14	11
	<hr/>	<hr/>
	134	115
	<hr/> <hr/>	<hr/> <hr/>
Recruitment for overseas projects		
Salaries, pensions and tax	58	-
Travel and subsistence	6	4
Other personnel costs	5	7
Office costs (including depreciation)	22	10
Professional costs	6	11
Promotional costs	1	-
Support costs	10	-
	<hr/>	<hr/>
	108	32
	<hr/> <hr/>	<hr/> <hr/>

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

8 Directors' remuneration

Dr. Gabriel Fitzpatrick did not receive any remuneration during the year in respect of his duties as a director of the company. In 2015, he was contracted overseas by MSF-OCB for research work. The total amount remunerated to him in 2015 by a fellow group undertaking was €11,116.

None of the other directors were remunerated by the company or other group undertakings during the year or prior year.

9 Staff numbers and costs

The average number of contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2016	2015
Private and institutional fundraising	5	4
Temoignage and advocacy	3	2
Recruitment and human resources	1	-
Management and administration	1	1
Staff on operational programmes	11	9
Total	21	16

The costs of employing those staff were:

	2016 €'000	2015 €'000
Wages and salaries	684	497
Social security costs	70	52
Pension costs	57	41
Total	811	590

In addition to the above, 42 days (2015: 199 days) of time has been given to the company during 2016 by more than 4 office volunteers.

MSF Ireland operates a pay policy whereby the pay scale of the highest paid employee never exceeds 3 times the pay scale of the lowest paid employee. The costs associated with key management compensation during the year were €82,279 (2015: €73,837).

Included in total staff costs is an amount of €324,577 (2015: €270,874) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 4 and 7).

10 Taxation

No taxation is payable as the company has charitable status with The Revenue Commissioners.

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

11 Tangible fixed assets

	Computer equipment €'000	Office equipment €'000	Total €'000
Cost			
At beginning of year	17	-	17
Additions	21	5	26
	<hr/>	<hr/>	<hr/>
At end of year	38	5	43
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation and impairment			
At beginning of year	17	-	17
Depreciation charge	5	1	6
	<hr/>	<hr/>	<hr/>
At end of year	22	1	23
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 December 2016	16	4	20
	<hr/>	<hr/>	<hr/>
At 31 December 2015	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12 Debtors

	2016 €'000	2015 €'000
Amounts due from other MSF entities	33	149
Other debtors – tax rebates	230	237
Prepayments	20	45
	<hr/>	<hr/>
Total	283	431
	<hr/> <hr/>	<hr/> <hr/>

Amounts due from MSF entities are interest free and repayable on demand.

13 Cash and cash equivalents

	2016 €'000	2015 €'000
Cash at bank and in hand	1,184	2,675
	<hr/>	<hr/>
Cash and cash equivalents per cash flow statement	1,184	2,675
	<hr/> <hr/>	<hr/> <hr/>

Médecins Sans Frontières
(Company limited by guarantee)

Notes (continued)

14 Creditors: amounts falling within one year

	2016 €'000	2015 €'000
Grants payable to MSF entities	403	2,035
Other amounts owed to MSF entities (see below)	43	-
PAYE / PRSI	2	21
Deferred income	-	429
Accruals	46	126
Tax creditors	16	-
	<hr/>	<hr/>
Total	510	2,611
	<hr/> <hr/>	<hr/> <hr/>

Amounts due to other MSF sections are interest free and payable on demand.

15 Analysis of net assets

	2016			2015		
	Unrestricted €'000	Restricted €'000	Total €'000	Unrestricted €'000	Restricted €'000	Total €'000
Tangible fixed assets	20	-	20	-	-	-
Other net assets	953	4	957	491	4	495
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	973	4	977	491	4	495
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Reconciliation of restricted and unrestricted funds

	1 January 2016 €'000	Income €'000	Expenditure €'000	31 December 2016 €'000
Unrestricted funds				
General fund	491	3,670	(3,188)	973
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

16 Reconciliation of restricted and unrestricted funds (continued)

	1 January 2016 €'000	Income €'000	Expenditure €'000	31 December 2016 €'000
Restricted funds				
Philippines	2	-	-	2
Pakistan	1	-	-	1
Iraq	1	-	-	1
South Sudan	-	11	11	-
Syria	-	365	365	-
Yemen Crisis	-	12	12	-
Sunday Times/Jordan	-	77	77	-
Haiti	-	27	27	-
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal	4	492	492	4
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	495	4,162	3,680	977
	<hr/>	<hr/>	<hr/>	<hr/>

17 Commitments and contingencies

In the normal course of business, the company has provided certain guarantees and commitments to its bankers in respect of banking arrangements.

There were no commitments, contracted or otherwise, at 31 December 2016, other than lease commitments in respect of land and buildings.

The charity has entered into a rental agreement for its office which is classified as operating lease. Future minimum payments on the lease are as follows:

	2016 €'000	2015 €'000
Payable on leases in which the commitment expires no later than one year	65	18
Later than one year and not later than five years	225	-
	<hr/>	<hr/>
Total	290	18
	<hr/>	<hr/>

The amounts charged to the income and expenditure account with respect to these contracts in 2016 was € 49,033 (2015: €17,100).

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

18 MSF sections

MSF Ireland works in close collaboration with MSF UK on a number of issues. The Director of MSF Ireland is a member of the MSF UK management team and the operational and financial planning for the two entities is done jointly for the purposes of reporting to MSF International.

Other MSF sections are listed below:

MSF Australia	Suite C, Level 1, 263 Broadway, NSW 2007, Australia
MSF Austria	Taborstrasse 10, 1020 Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussel, Belgium
MSF Canada	720 Spadina Avenue, Suite 402, M5S 2T9 Toronto ON, Canada
MSF Denmark	Kristianiagade 8, 2100 Kobenhavn, Denmark
MSF France	8 rue Saint Sabin, F-75011 Paris, France
MSF Germany	Am Kollnischen Park 1, 10179 Berlin, Germany
MSF Greece	15 Xenias St, 115 27 Athens, Greece
MSF Holland	Plantage Middenlaan 14, PO Box 10014, 1001 EA Amsterdam, The Netherlands
MSF Hong Kong	22/F Pacific Plaza, 410-418 Des Voeux Road West, Sai Wan, Hong Kong
MSF International	Rue de Lausanne 78, Case Postale, 116, 1211 Geneve 21, Switzerland
MSF Italy	Via Volturmo 58, 00185 Rome, Italy
MSF Japan	3F Waseda SIA Bldg, 1-1 Babashitacho Shinjuku-ku, Tokyo 162-0045, Japan
MSF Luxembourg	68 Rue de Gasperich, L-1617 Luxembourg, Luxembourg
MSF Norway	Postboks 8813 Youngstorget, 0028 Oslo, Norway
MSF Spain	Nou de la Rambla 26, 08001 Barcelona, Spain
MSF Sweden	Gjorwellsgatan 28, 4 trappor, 10266 Stockholm, Sweden
MSF Switzerland	Rue de Lausanne 78, Case Postale, 116, 1211 Geneve 6, Switzerland
MSF UK	Lr Chancery Exchange, 10 Furnival St, London EC4A 1AB, UK
MSF USA	333 7 th Avenue, 2 nd Floor, New York NY 10001, USA

Transactions with other MSF sections consist of the following:

- Institutional funds transferred for operational programmes (see note 6).
- Other arrangements related to recharged costs – see notes 4 and 8.
- Amounts due from and to other MSF entities are disclosed in notes 12 and 14 respectively.

19 Accounting estimates and judgements

In the opinion of the directors, there are no significant sources of estimation uncertainty at the balance sheet date that may cause material adjustment to the carrying amounts of assets or liabilities within the next financial year.

20 Approval of financial statements

The directors approved the financial statements on 24 April 2017.

