



***Director Report and financial  
statements - Final***

***24 April 2020***

**Médecins Sans Frontières  
(Company limited by guarantee)**

**Directors' report and  
financial statements**

**Year ended 31 December 2019**

**Company Number: 464033**

**CRA: 20069360  
CHY: 18196**

# **Médecins Sans Frontières**

## **(Company limited by guarantee)**

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# Médecins Sans Frontières

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## Directors and other information

### Directors

The Directors who served in office during the year, and at the year end, were:

Mr. Colin Herrman (British) (Chairman since July 2018)  
Mr. Daniel McLaughlin  
Dr Mark Campbell (resigned from the Board in May 2019)  
Dr Laura Heavey  
Ms. Michelle Walshe (joined the Board as Treasurer in September 2019)

<b>Secretary</b>	Isabel Simpson
<b>Registered office</b>	9 Upper Baggot Street Dublin 4
<b>Auditor</b>	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
<b>Bankers</b>	Bank of Ireland College Green Dublin 2
<b>Solicitors</b>	A & L Goodbody North Wall Quay Dublin 1

### Legal status of company

Médecins Sans Frontières is a company registered in Ireland number 464033 and with charity registration number 18196. The company is limited by guarantee and has no share capital.

At 31 December 2019, there were 18 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

In accordance with Part 18 of the Companies Act, 2014, the company is exempt from including the word 'limited' in its name. The company, as a charity, is exempt from the reporting and disclosure requirements of the Companies (Amendment) Act, 1986.

### Other names & styles

Médecins Sans Frontières is commonly abbreviated to the initials MSF. We are also known as "Doctors Without Borders".

# **Médecins Sans Frontières**

## **(Company limited by guarantee)**

### **Directors Report**

The directors present their directors' report and audited financial statements for the year ended 31 December 2019.

#### **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 70 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 3,000 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 10 full-time employees and 3 part-time employees; comprising of an Executive Director, Communications Manager, Press Officer, Head of Fundraising, Major Gifts Manager, Individual Giving Manager, Digital Marketing Coordinator, HR Field Recruitment Manager, Data Insights and Supporter Care Coordinator, Supporter Services Assistant, Finance and Administration Officer (0.6 FTE), HR Recruitment Administrator (0.6 FTE) and Office Administrator (0.5 FTE). In addition, there are two paid interns working with Major Gifts and Digital Marketing and the office hosts an Epidemiologist from the Manson Unit, in MSF UK.

MSF Ireland supports MSF's fieldwork through recruiting qualified staff to work on operational projects, raising vital funds and creating awareness of humanitarian crises and MSF's humanitarian responses among the public, MSF's supporters and Irish society.

#### **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, Ms. Michelle Walshe joined the Board of Directors as Treasurer. Mr. Daniel McLaughlin stepped down as Treasurer but remained on the Board as a director. 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). With effect from 4 December 2019, Médecins Sans Frontières is a charitable company for tax purposes with HMRC (HMRC Charities Reference Number IE00011).

The governing document of the company is its Constitution covering 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)

A revised and updated Constitution was adopted by company members during an Extraordinary General Meeting on 4<sup>th</sup> December 2019.

A new Governance Code was introduced by the Charities Regulator Ireland in 2019 and the Directors of MSF Ireland intend to comply in line with the reporting requirements of this new code. A compliance report will be prepared throughout 2020 and reported on in 2021.

#### THE CHARTER OF MEDECINS SANS FRONTIERES

- 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, Lebanon, Kenya, South Korea, UAE, Mexico, the Republic of Ireland, the Czech Republic and Portugal. 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. A new operational entity in West and Central Africa (WACA) was approved during the International General Assembly of 2019.

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 through a Resource Sharing Agreement, directed by the International Office 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.

# Médecins Sans Frontières

## (Company limited by guarantee)

### Directors Report (continued)

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.

#### *Subsequent events: the impact of Covid-19:*

As we write, the COVID-19 pandemic is affecting countries across the world, and poses risks and uncertainties for many organisations, including Médecins Sans Frontières (Ireland). In line with our Risk Management Policy, the Executive and the Board of Trustees are working to ensure that continuous assessment of the impact of this global pandemic on our previously identified risks is undertaken. We are considering the relative priority of risks, as well as ensuring that we quickly identify and respond to any new risks posed. Médecins Sans Frontières (Ireland) will also continue to assess the appropriateness of the policies and strategies we use to respond to identified risks.

#### **Fundraising**

In 2019 MSF Ireland had total income of €6.4 million (2018 - €5.3 million) from the general public. This is 21% (€1.1m) increase from 2018.

Raising private donations is critical to MSF Ireland's operational capacity, flexibility, and independence. MSF Ireland would particularly like to thank all our private donors for their continued generosity, which has directly supported our medical activities in Bangladesh, Nigeria, Libya/Search and Rescue in the Mediterranean, South Sudan, Afghanistan, Yemen, Sierra Leone, Mozambique and Nigeria.

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and accounts for 30% of private income in 2019. 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 high profile emergencies.

Regular giving is the bedrock of MSF's financial independence and, in 2019 amounted to €1.9 million (2018: €1.58) which is a 20% increase on the previous year.

Loyalty is a key goal of our fundraising work, and in 2019 MSF Ireland maintained our commitment to send relevant and timely information to our supporters and 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.

During 2019, we had one emergency appeal for Malawi, Mozambique and Zimbabwe and the effects of Cyclone Idai. This appeal generated €500,000, including an exceptional donation of €200,000.

Legacies are a growing focus within our Fundraising strategy and in 2019 we received an exceptional legacy of €600,000, as well as a number of smaller bequests.

#### **Field Recruitment**

The HR team was subject to several personnel changes in 2019, although the team had stabilised by the end of year, with the HR Recruitment Coordinator post being upgraded to Manager in October. For this reason and also changing needs within the OC pools, for specific profiles, meant that we had fewer field staff departures than in 2018. The total number of field departures in 2019 was 33 (38: in 2018), which represents a 13% reduction from the previous year.

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## (Company limited by guarantee)

### Directors Report (continued)

Of these departures, 27% were first time departures to the field, 51% were medical and paramedical profiles and 49% were non-medical. There was an overall increase in the number of co-ordination posts being occupied by Irish staff, with an average of 5 per month in the field.

Departures per OC remained approximately at the same level as in 2018, with an increase moving to OCB (9% of total) and a reduction in those going out with OCG (13% of total). OCA accounted for 72% of total departures in 2019.

The HR team at the Irish office continues to manage all technical portfolios and currently we have around 114 Irish field staff on our panel. We have implemented a systematic briefing, debriefing and career management process, in which 91% of returning field staff received de-briefing in 2019.

We continue to build significant HR pools (operations management, coordination profiles, Sexual and Reproductive Health professionals) and Irish field staffs are systematically informed about Learning & Development opportunities and the various contract schemes open for all profiles to increase overall employee satisfaction and retention. For field staff, 64% of L&D applications in 2019 were approved and 47 career development sessions were held.

The MSF associative dimension in Ireland has not been as active as intended throughout 2019, however MSF Ireland successfully hosted the MSF International General Assembly in June 2019, with Association delegates attending from MSF sections worldwide.

### Communications & Advocacy

During 2019, MSF Ireland continued to promote the concerns, messages and operational communications of the movement. To raise awareness of the humanitarian crises in which we work and to bear witness in situations of war, conflict, and great human suffering. To do this the Communications Manager designs and implements an earned media strategy and with the aid of a press officer they look for opportunities in and build relationships with Irish media to promote MSF's work and concerns and provide timely, accurate and impactful press materials and stories to Irish media and facilitate visits of Irish media to MSF projects. The total mentions of MSF in the Irish media were 309, which is a decrease of 42% from 2018.

Media pitched from the office in Dublin achieved 187 articles, which has also decreased by 26% from last year. The overall volume of coverage of our work and concerns is down due to fewer MSF press releases by the movement versus domestic news agenda priorities, resulting in a drop of "breaking news" type coverage from MSF operations.

However, there was a greater focus on Irish office-led initiatives and producing quality media features and impactful press coverage featuring Irish field staff at the heart of humanitarian crises. For example, an article by an Irish MSF anaesthetist returning from Gaza, was the most read foreign news article online in the Irish Independent with 338,000 viewings and published in print with a circulation 512,100. An Irish humanitarian affairs officer provided audio diaries to RTÉ Drivetime during the height of the disembarkation and rescue saga in August.

In interview with RTÉ, by outgoing International President Dr. Joanne Liu during the IGA which took place in Dun Laoghaire, Co Dublin, she highlighted MSF's work and concerns for populations affected by the Yemen conflict, Ebola outbreak in DRC and refugees and migrants our teams assisted in the Mediterranean sea and in Libya.

An impactful one-hour-long TV documentary in Irish and English languages following the lives of three Irish MSF field staff was shot in Ireland and on location in Jordan, Iraq and Libya and subsequently aired on TG4 in 2020.



# **Médecins Sans Frontières**

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### **Directors Report (continued)**

Four public engagement events were held throughout the year in between the Communications and Fundraising teams. These focused on raising awareness of MSF's work in Yemen and the Ebola crisis in DRC.

In advocacy, several briefings were implemented throughout the year with the Irish Government (DFAT and Irish Aid) mainly focussing on the situation with SAR / Libya and the need to decriminalise life-saving humanitarian action. MSF also participated in briefings held with An Tainiste and the Irish President on SAR/Libya. These interventions contributed in some way to conversations and change in policy concerning the Mediterranean situation and Ireland accepting some of those people rescued by MSF from the Ocean Viking. Briefings on the North Syria crisis with DFAT and Irish Aid were also carried out.

In Access to Medicines, advocacy initiatives through letters, meetings and social media campaigns helped contribute to encouraging Ireland to change their perceived position on a Transparency Resolution at the World Health Assembly in May 2019.

### **GDPR**

MSF Ireland continues to invest significant resources in ensuring that all staff were aware of their data protection obligations, with all team members completing training modules and key staff completing a two-day course to ensure sufficient level of understanding. We maintain updated communications with our supporters to ensure compliance with the legislation and relevant GDPR compliant policies.

### **Responsible behavior and safeguarding**

MSF has codes of conduct, procedures and behavioral review committees in place, including whistleblowing mechanisms, through which all staff can report inappropriate behaviour or abuse – with a range of sanctions available, from warnings or suspension to dismissal. Where we receive reports of abuse by MSF staff, we have processes in place for investigating and dealing with those reports.

We continue to increase awareness across MSF of these processes, to make sure that all staff know how to access them, and to ensure that victims and whistle-blowers who register complaints feel protected at all times. This has included training, field visits, briefings and internal staff regulations.

'Speak Up, Speak Out' courses are held in both Dublin and London to provide safeguarding awareness to office and field staff. A dedicated contact 'Focal Point' has also been appointed for the Dublin office.

In June 2019, the international leadership bodies of MSF endorsed again their unequivocal determination to fight abuse and ensure there is no tolerance for such behaviour throughout the organization.

### **Grant making policy**

The allocation of grants from unrestricted income is decided on the basis of needs identified by MSF's Operational Centre in Amsterdam (OCA), Operational Centre in 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 2019 the ten countries or projects which received grants from MSF Ireland were Afghanistan, Bangladesh, DRC North

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### **Directors Report (continued)**

Kivu, Mozambique, Nigeria, Sierra Leone, South Sudan, Search and Rescue / Libya, Syria North and Yemen.

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

#### **Afghanistan**

On 6 November 2019, MSF commemorated 10 years of support to Afghanistan's Ministry of Public Health in Boost hospital, Lashkar Gah, the capital of Helmand province. The hospital is located in the capital of southern Helmand province, one of the areas most affected by active conflict, where there is a scarcity of fully functional medical facilities. Checkpoints and insecurity on the roads also make it hard for people to seek care, so patients often arrive at the hospital in a critical state.

When MSF arrived at Boost hospital in 2009, the hospital had 150 beds with about 20 patients. By 2019, the hospital had around 400 beds, more than 900 staff and was seeing thousands of patients every month. As of November 2019, Boost hospital served approximately one million people. It is the only referral hospital in the province and one of only two referral hospitals run by the Ministry of Public Health in southern Afghanistan. MSF is supporting all hospital's departments, including emergency, surgery, maternity, paediatrics and internal medicine. In Lashkar Gah, MSF's activities in 2019 increased in almost all the departments. Bed occupancy is often at 100% and the number of admitted patients is 30 times what it was a decade ago, growing from around 120 per month in 2009 to an average of 3,500 per month in 2019.

From January to September 2019, almost 68,000 children were treated in Boost hospital, 3,392 of them for malnutrition, which is one of the main causes of child mortality in Helmand – a result of poverty and endemic diseases such as measles. In the same period, 13,208 women were admitted to the maternity ward, including 5,218 for complicated deliveries.

#### **Bangladesh**

In 2019, MSF continued to respond to the medical and humanitarian needs of Rohingya refugees at the Balukhali refugee camp in Cox's Bazar, in the south-east of the country. MSF rapidly scaled up operations in Cox's Bazar in response to the massive influx of Rohingya in the second half of 2017 and the first three months of 2018, following a renewed wave of targeted violence by the Myanmar military that started in August 2017. MSF health facilities across the Cox's Bazar district, which covers 2,492 square kilometres, aim to support local health structures in addressing increased patient needs.

Many of the illnesses MSF treats at its clinics in Cox's Bazar are a result of the poor living conditions that the Rohingya endure in the refugee camps, with poor access to clean latrines or water. MSF continues to treat tens of thousands of patients a month, performing over 1.3 million consultations between August 2017 and June 2019.

MSF also provides comprehensive mental healthcare services to refugees and native Bangladeshis alike in Cox's Bazar, where many patients exhibit visible signs of psychological stress and trauma. Many others suffer from depression, post-traumatic stress disorder, schizophrenia and psychosis.

#### **DRC North Kivu**

MSF first began working in DRC in 1981 in response to armed conflict, endemic/epidemic disease and healthcare exclusion. In the Kivu provinces, in eastern DRC, which have been plagued by conflict for over

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### **Directors Report (continued)**

25 years, MSF maintain several long-term projects that ensure continuity of care while also launching emergency responses to violence-related trauma and displacement. North Kivu province is a densely populated area with approximately 7 million people, of whom more than 1 million are in Goma, the capital, and about 800,000 in Butembo. Despite the rough topography and the bad roads in the region, the population is very mobile.

In North Kivu, our teams run comprehensive medical programmes in Lubero, Masisi, Mweso, Rutshuru and Walikale, supporting the main reference hospitals and peripheral health centres to deliver both basic and secondary care. Services include emergency and intensive care, surgery, nutrition and maternal and paediatric healthcare, community-based healthcare, and outreach activities such as mass vaccination in hard-to-reach areas.

DRC declared their tenth outbreak of Ebola in 40 years on 1 August 2018. The outbreak centred in the North Kivu and Ituri provinces; cases have also been reported in South Kivu. With the number of cases having surpassed 3,400, it is now by far the country's largest-ever Ebola outbreak. It is also the second-biggest Ebola epidemic ever recorded, behind the West Africa outbreak of 2014-2016.

During the first eight months of the epidemic, until March 2019, more than 1,000 cases of Ebola were reported in the affected region. However, between April and June 2019, this number doubled,

with a further 1,000 new cases reported in just those three months. On 14 July 2019, the first case of Ebola was confirmed in Goma, the capital of North Kivu, and a city of one million people. The patient, who had travelled from Butembo to Goma, was admitted to the MSF-supported Ebola Treatment Centre in Goma. Throughout 2019, hotspots of cases would die down, only to flare again weeks or even months later - often after 42 days (twice the 21-day incubation period for the disease) had passed - and often with little or no indication of the chain of transmission. This signifies that surveillance and contact tracing of cases were significant challenges in overcoming this outbreak.

Between early June and the beginning of August 2019, the number of new cases notified per week was high and averaged between 75 and 100 each week; since August, this rate has been slowly declining. Just 70 cases were identified throughout all of October. Although remaining comparatively low, this figure fluctuated throughout the end of 2019 into early 2020.

### **Mozambique**

Tropical cyclone Idai hit the coastal town of Beira, in Mozambique on March 14<sup>th</sup>, 2019 with winds of up to 200km/h, wreaking extreme devastation on the central coastline of Sofala, Zambézia and Inhambane provinces. It left a trail of devastation as it moved inland across Zimbabwe and Malawi. Ninety percent of the area around Beira was destroyed, main roads leading into Beira were cut off, buildings were submerged and severely damaged businesses shut down.

The cyclone had a devastating impact on people living in flood- and cyclone-affected areas. MSF's medical activities in Beira hospital and health centres were critically damaged. Beira hospital sustained severe damage to its operating theatre, several of its wards, and all 17 health centres lost their roofs with additional damage. Despite the damage, the hospital treated more than 1,500 wounded patients in the first days in the aftermath of the cyclone— providing an indication of the scale of this emergency. Moreover, a cholera outbreak was declared in Cabo Delgado province's districts of Mecufi and Pemba on May 2<sup>nd</sup> and in Metuge District on May 9<sup>th</sup>. In the aftermath of this natural disaster, a cholera outbreak was declared in Beira city, Nhamatanda district, Buzi and Dondo.

## **Médecins Sans Frontières**

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### **Directors Report (continued)**

An MSF emergency team with experience in natural disaster emergency response (medical, water and sanitation, NFI distributions) arrived on the ground on the first day following the disaster in order to provide medical assistance, supplies and water and sanitation support, to people in badly hit provinces and districts.

MSF ran mobile clinics to provide primary health care, health promotion sessions and water and sanitation activities in the regrouping centres where displaced families had gathered. MSF reroofed and cleaned three MoH health centres situated in the poorest area of Beira and started dispensing HIV medications to the HIV positive patients MSF was treating in Beira prior to the cyclone. MSF also started to support the MoH in Munhava and Chingassura health centres, in Beira. MSF quickly found out that almost the entire focus was on cases of acute water diarrhoea (AWS). A cholera outbreak was soon after officially declared in Beira.

In April, MSF responded to a cholera outbreak by setting up 3 Cholera Treatment Centres (CTC) in Beira. On April 3<sup>rd</sup>, MSF opened the Chingusura CTC in a football ground; the football team helped with its set up. At the same time, MSF installed a water treatment station in Beira providing up to 7,500 litres of clean water an hour and a second one in Dombe. As the number of cases lowered rapidly, the Chingassura CTC was turned into an Oral Rehydration Site (ORS) and a second CTC was closed and rehabilitated in order to be operational for future outbreaks. The third CTC (40 beds) remained open until the end of April. While scaling down the cholera response, MSF expanded its community-based activities in support of the cholera response and set up a mechanism for comprehensive health surveillance so as to monitor potential emergencies of other medical pathologies (such as malaria or malnutrition) for at least three months. MSF mobile clinics in Beira stopped by mid-May. In the meantime, 900.000 cholera vaccine doses arrived in Beira for a cholera vaccination campaign led by the MoH and UNICEF, which started in Beira on April 3<sup>rd</sup>, targeting health workers.

By the end of May, the emergency response finished and only a small team remains to assess the needs and ensure some surveillance activities. This team is currently setting up mobile clinics to provide care to resettled families who lack access to care.

### **Nigeria**

MSF first worked in Nigeria in 1971. Our response to the Biafra conflict and ensuing famine was the first official MSF mission after our founding. Now, a decade of conflict between the military and non-state armed groups have taken a heavy toll on people in northeast Nigeria. Many thousands have been killed or have died of malnutrition and easily treatable diseases such as malaria due to a lack of healthcare. The United Nations estimates that there are more than two million people who have been displaced from their homes due to violence, and more than seven million who depend entirely on humanitarian aid to survive.

In the town of Anka, where many of the displaced have gathered, MSF runs a 135-bed paediatric ward at Anka General Hospital, primarily treating children for malaria, malnutrition, or respiratory tract infections. From January to September 2019, MSF teams treated 7,445 children for malnutrition in Anka.

At other locations in Anka town, an MSF team conducted thousands of medical consultations for displaced people from May to September 2019, and distributed cooking and personal hygiene items to about 1,000 families. MSF is now providing primary health care in a stony field that was planned to be the site of a palace for a traditional leader, the Emir of Anka, but is currently a displacement camp.

Borno state is in north-east Nigeria, on the border with Niger, Chad and Cameroon. Maiduguri is its capital. The state is exceptionally volatile in terms of security, especially Maiduguri, which was the former base of

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### **Directors Report (continued)**

the armed group Boko Haram. MSF runs the largest therapeutic feeding programme in Maiduguri, in the Fori district, caring for severely malnourished children with medical complications. Up to 300 children are admitted every month. It is thanks to the humanitarian aid services and a welcoming host community in Maiduguri and other enclaves that the food security situation has remained below famine levels.

MSF runs a 72-bed Intensive Therapeutic Feeding Centre (ITFC) in Fori, a southern district of Maiduguri. The number of beds can be increased up to 100 during the peak season for malnutrition between May and October. The ITFC treats children with severe acute malnutrition cases (SAM), severely malnourished children with or without oedema, as well as those with severe and moderate acute malnutrition (MAM) with medical complications. Each month, an average of 290 children are hospitalised in the ITFC and during 2019 more than 2,400 children were admitted. Patients with more than one co-morbidity, such as malaria or HIV and TB, are also treated in the ITFC. MSF also runs an Acute Therapeutic Feeding Centre (ATFC) in Fori, targeting children under 10 years old with SAM. Over 40,400 children have been screened in this centre during the year, resulting in over 3,800 direct admissions. HIV/TB services are also included in the MSF nutrition project.

In the first nine weeks of 2019, 3,609 measles cases were reported by the WHO in north-east Nigeria. An MSF assessment of healthcare facilities showed low levels of vaccination, in particular related to measles. MSF responded to this outbreak by providing treatment to more than 2,800 sick children.

### **Sierra Leone**

MSF is present in Sierra Leone as the country is prone to disease outbreaks and other humanitarian crises. Major outbreaks such as cholera in 2012 and Ebola in 2014-16 demonstrate the need to strengthen the health system's capacity, though progress is slow. In addition, MSF is concerned by persistently high levels of maternal and child morbidity and mortality, and the limited capacity of the health system to deliver quality medical services nationwide. In Kenema region, there are many medical needs, but the main gaps identified are in obstetric and paediatric care. There are no other international organisations directly providing healthcare in this region.

Phase 1 of MSF's Hangha hospital started on 6 March 2019 with the opening of a 63-bed hospital focusing on paediatric care, containing: 35 beds in the intensive therapeutic feeding centre (ITFC); 8 beds in the intensive care unit (ICU); 10 beds in the general paediatric ward; and 10 beds in the isolation unit for Lassa fever. It also has Triage and emergency department for paediatric patients and provides support services, including a general laboratory and blood bank, a pharmacy, a laundry and a kitchen. Admission criteria include acute medical conditions among children under five years old and /or complicated severely malnourished. Three MSF ambulances are 24/7 available for transferring patients upon the needs either to Kenema General Hospital or other health facilities in the capital, Freetown. Regular training of hospital staff is a key component of the project. Staff attend a bedside clinical training programme on MSF protocols and guidelines. Since opening, Hangha hospital has admitted 1,534 paediatric in-patients and carried out 6,190 Emergency Department consultations. In the ITFC, 1193 children have been admitted and provided ICU care for 899.

Activities in Hangha hospital are integrated with those available in two other MSF locations in Kenema district – Gorama Mende Wandor and Nongowa – both of which focus on primary healthcare (including basic emergency obstetric and neonatal care) and access to healthcare at a community level. MSF wants to ensure that Hangha hospital is well integrated into the Kenema district health network.

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### Directors Report (continued)

During the first quarter of 2020, MSF will expand its services to include dedicated paediatric (IPD) (34 beds), radiology, training centre for continuous professional development and will increase its work force to more than 500, including 44 international staff. The construction of maternal care services - including an obstetric unit with a delivery room for complicated deliveries, OT, maternity IPD and neonatology - will start in 2020 and be completed around mid- 2021.

#### South Sudan

Healthcare is scarce or non-existent in many parts of South Sudan, with less than half the population estimated to have access to adequate medical services. As of 2018, around 80 per cent of services were delivered by NGOs such as MSF.

Protection of Civilians (PoC) sites in South Sudan have been in operation for more than six years after people fleeing the conflict sought safety at existing UN bases. These sites afford a level of protection to vulnerable populations who would otherwise be exposed to armed violence outside them. Poor living conditions, ongoing violence and mental trauma have created enormous medical needs in the country's largest PoC site, in Bentiu. MSF's 160-bed hospital is the only provider of secondary health services inside the PoC, including surgery and specialist care for new borns and complicated deliveries.

MSF has repeatedly called for conditions and services within the sites to be improved beyond current levels, in particular, water and sanitation (WASH). Almost half of all patients seen in the outpatient department or admitted to MSF's Bentiu PoC hospital are children under five, many suffer from illnesses like severe acute diarrhoea, skin diseases, eye infections and worms, which can be avoided by improved water and sanitation.

During 2019, MSF continued providing primary and basic secondary healthcare in Doro refugee camp, Maban County. Responding to the most urgent needs of the refugee and host population, basing the interventions on the screening and data collected from patients and from outreach activities into the community through MSF health promotion teams. MSF supported the outpatient department within the public hospital in Bunj, located nearby, which serves as the main referral point for all the refugee camps and the host community.

The secondary health care clinic in Doro camp includes outpatient department, inpatient department, inpatient therapeutic feeding centre, sexual and reproductive health, including maternity for non-complicated deliveries. IPD services are provided by MSF for <15yrs for refugees/host community in Doro camp. All surgical cases are referred to SP Bunj hospital. This clinic also has emergency response capacity, with a mobile team for punctual support in response to emergencies or gaps in services. MSF deployed a malaria mobile clinics and mosquito nets distribution for the host community during malaria peak season. MSF maintains an isolation and outbreak area, especially for Measles/ cholera outbreaks. As of December 2019, MSF was responding to an active measles outbreak in Maban.

MSF provides a basic package of primary healthcare for the population within Doro refugee camp. This includes OPD consultations and referrals, and diagnoses and treatment of main morbidities (AWD, malaria, RTI). MSF also provides MUAC screening for malnutrition, and all children presenting with MAM are enrolled in the ATFC programme currently managed by MSF. Handover of OPD services for patients aged > 5 took place on July 1 2019, the handover of the remaining OPD is set to take place in 2020. As immunization is one of the main needs of the population, MSF offers an expanded programme on immunization in the camp for diphtheria, whooping cough, tetanus, measles, poliomyelitis and tuberculosis. Throughout 2019 MSF provided 154,315 OPD consultations; 37,349 patients were treated for malaria. MSF provided 41,754 EPI routine vaccination activities.

## **Médecins Sans Frontières**

**(Company limited by guarantee)**

### **Directors Report (continued)**

Additionally, MSF provides a Basic Emergency Obstetric and Newborn Care (BEmONC) package within the PHCC, with a 20-bed capacity, and 11 neonatal beds, Antenatal (ANC) and Postnatal (PNC) care, delivery and labour room, PMTCT programme, family planning consultation, safe abortion care and preventative fistula care. MSF provided maternity services to 3,609 women and performed 2,616 deliveries during 2019.

MSF provides 24/7 access to medical and mental health service for survivors of SGBV within the refugee camp including treatment of injuries, prevention of infections (HIV PEP within 72 hours, Sexually Transmitted Infections (STI) prophylaxis, tetanus and hepatitis B vaccination), ECP, and psychological and mental health support for the victims. Access to safe abortion care is one of the critical components that differentiate services available at MSF from other health actors in Maban.

### **SAR / Libya**

Humanitarian search and rescue operations in the Central Mediterranean Sea have come under increasing pressure and have been subjected to a campaign of restrictions and criminalisation in the past number of years, as European policy and political developments have become more hostile towards humanitarian rescues. In 2019 the human tragedy and crisis continued as the Mediterranean crossing continued to be the world's deadliest migration route. More than 1,300 people died or went missing on the Mediterranean last year, while 58% of all departures from Libyan shores were intercepted by the Libyan Coastguard and returned to land, many ending up in similar appalling, unsanitary conditions from which they had left. The Ocean Viking ship run by MSF and SOS MEDITERRANEE, departed from the port of Marseille on July 21st.

The ship is equipped to perform search and rescue with four high speed rescue boats, as well as a medical clinic with consultation, triage and recovery rooms.

The MSF team, who are in charge of the medical and humanitarian needs of the rescued people on board, consists of nine staff: four medics (one doctor, two nurses, one midwife), a Logistician, one Cultural Mediator, a Humanitarian Affairs Officer, a Field Communications Manager and a Project Coordinator who leads the team.

The SOS MEDITERRANEE team, who oversee the search and rescue operation, consists of 13 people, and is led by a Search and Rescue Coordinator. A further 9 people are part of the ship's marine crew and are employed by the shipowner.

Since its launch, in the six months leading up to the end of the year the crew on board rescued more than 1,150 people before taking them to safety in Europe. With disembarkation often being delayed due to political maneuverings and negotiations between European member states, the Ocean Viking rescue and medical crew often cared for people stranded at sea up to weeks at a time while waiting to be allocated a port of safety in Europe.

In Libya, from where departures take place, the situation became more precarious when fighting around Tripoli erupted in April. This put refugees and migrants being held in detention centres, often close to frontlines, at further risk as the fighting moved closer to these places of detention. At moments during the year, MSF teams experienced difficulties in accessing some of those detained close to the frontlines. An airstrike hit Tajoura detention centre on 2 July killing 53 people and wounding more than 150 people. On another occasion gunfire struck a number of migrants held in detention center in Tripoli. Our medical teams continued to assist vulnerable migrants and refugees in 6 detention centres run by the Government of National Unity in the Tripoli area and seven locations outside of Tripoli including Misrata, Khoms and Zintan.

# **Médecins Sans Frontières**

## **(Company limited by guarantee)**

### **Directors Report (continued)**

Indiscriminate shelling, gunfire and airstrikes continue to regularly hit densely populated areas. Migrants, refugees and asylum seekers trapped in detention centres continued to be extremely vulnerable to being caught in the crossfire. In addition to the ongoing conflict, refugees and migrants in Libya remain highly vulnerable to human trafficking/smuggling, abuse and widespread violence, forced labour, exploitation, extortion and slavery-like conditions at the hands of criminal networks. No one in Libya can guarantee the protection of refugees and migrants, even in times of relative calm. Throughout the year, MSF called for immediate humanitarian evacuation out of Libya for vulnerable refugees and migrants exposed to the most imminent life-threatening risks, including those trapped in detention centres across Libya and other places of captivity.

#### **Syria North**

In North-eastern Syria MSF assisted some of the 70,000 people displaced from areas under the control of ISIS to the camps run by Kurdish authorities. In the annexed area of Al Hol where more than 10,000 foreign women and children were held, our teams provided medical care to these vulnerable groups in a heavily securitized and restrictive setting.

In Raqqa, we provide medical care through basic healthcare clinics, including in Al-Mishlab and Raqqa City. MSF also runs an emergency room and an outpatient department in Raqqa and supports Raqqa National hospital. We have been supporting the Kobane Maternity Hospital in Aleppo province.

In Azaz, Aleppo, we provide healthcare for local and displaced people at Al-Salama hospital. We are also supporting the Azaz Reception Centre for displaced people with mobile clinics and three other camps sites with a focus on mental and women's health.

MSF have been supporting local health authorities in Ain Issa hospital with medical donations. In Ain Issa camp and Al Hol camp, MSF had been distributing non-food items such as soap and toothpaste to displaced people in the camp, and providing vaccinations, basic healthcare and mental health services. We currently provide water and sanitation facilities in the Al Hol camp.

Turkish military operations and fighting in 2019 meant that MSF had to temporarily withdraw staff as it was no longer possible to guarantee the safety of Syrian and international staff. As a result of the military operations and continued conflict in October 2019, the displaced people of Al Hol fled the camp, which remains largely to date. MSF's medical programmes across Raqqa, Al Hasakeh and Aleppo governorates in northeastern Syria continue.

#### **Yemen**

MSF has scaled up its work in Yemen since the conflict escalated in 2015. Today, MSF runs 12 hospitals and health centres across the country. MSF also provides support to more than 20 hospitals or health facilities across 11 governorates: Abyan, Aden, Amran, Hajjah, Hodeidah, Ibb, Lahj, Saada, Sana'a, Shabwah and Taiz.

As of 2019, MSF had 2,200 international and locally hired staff in Yemen and providing incentive payments to 700 Ministry of Health workers.

MSF established Taiz Houban mother and child hospital in late 2015, converting a local hotel into a 130-bed hospital and trauma centre, to try and address some of the healthcare needs in Taiz governorate. Taiz Houban mother and child hospital provides free healthcare to children under five and women of reproductive age, including the management of complicated deliveries, neonatal care and a therapeutic feeding programme.



# **Médecins Sans Frontières**

## **(Company limited by guarantee)**

### **Directors Report (continued)**

In Hajjah governorate, MSF has been supporting Abs hospital since 2015 in collaboration with local health authorities. After increasing the capacity of Abs hospital from 30 beds to 200, MSF supports the emergency room, inpatient department, operating theatre, maternity ward, inpatient therapeutic feeding centre, laboratory and sterilisation unit, as well as outreach activities in the surrounding areas. A referral system allows emergency cases to be transferred to Hajjah or Sana'a.

Three of the five hospitals in Taiz city centre remain partially open, with support from MSF and other international non-governmental organisations (INGOs). However, the hospitals do not provide the same level of services they did before the conflict and are not easily accessible for those living across the frontline in Houban. Frequently, MSF's Taiz Houban hospital receives patients who have crossed the frontline – not only to receive better quality healthcare, but also to be in a safer hospital environment.

Some 70 percent of women arriving at MSF's Taiz Houban hospital suffer from life-threatening complications, including obstructed labour, prolonged labour, pre-eclampsia, eclampsia, uterus rupture and post-partum bleeding. As a result, they need high-level comprehensive emergency obstetric and newborn care.

#### **Reserves policy**

The policy approved by the directors is to maintain the unrestricted reserve at an amount equivalent to at least three months of budgeted expenditure. The unrestricted reserve at 31 December 2019 stood at €1.6million which, in the opinion of the directors, is sufficient to cover budgeted expenditure for more than three months.

#### **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.

In 2019 MSF received pro bono assistance from a leading digital marketing agency worth €100,000, for which the directors are very grateful.

#### **Strategic planning**

MSF Ireland has a strategic plan in place for the period 2016 – 2019. The focus is on increasing public awareness of MSF in Ireland and developing our reputation as a leading medical humanitarian aid provider in emergencies. Key objectives have focussed on significantly increasing fundraised income and MSF's supporter base in Ireland, whilst maintaining proven cost effectiveness. A new Strategic Direction 2020-2023 has been formulated during 2019 and constitutes a joint strategic plan for MSF UK /IE for the coming four years.

#### **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.

## 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 Generally Accepted Accounting Practice in Ireland, comprising applicable company law and the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

The company's financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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 Ireland Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper books of account which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statement and directors report comply with the Companies Act 2014. They are also responsible 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.

### 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

KPMG was appointed as the charity's auditors for the year ended 31 December 2019. KPMG have expressed their willingness to continue in office. A resolution to re-appoint them will be proposed at the annual general meeting.

### Approval of financial statements

The Trustees' Annual Report and the Directors' Report was approved by the Directors on 24 April 2020 and signed on their behalf of the board.

  
Michelle Walshe  
Director

 24th April  
Colin Herman  
Director  
2020



**KPMG**  
**Audit**  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
D02 DE03  
Ireland

## **Independent auditor's report**

### **Report on the audit of the financial statements**

#### ***Opinion***

We have audited the financial statements of Médecins Sans Frontières ('the Company') for the year ended 31 December 2019 set out on pages 20 to 35, which comprise the Statement of financial activities, the balance sheet, the cash flow statement and the related notes, including the summary of significant accounting policies set out in note 1. 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*.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2019 and of its result 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.

#### ***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### ***We have nothing to report on going concern***

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.



## **Independent auditor's report (continued)**

### ***Other information***

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

### ***Opinions on other matters prescribed by the Companies Act 2014***

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.

### ***Matters on which we are required to report by exception***

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. We have nothing to report in this regard.

## **Respective responsibilities and restrictions on use**

### ***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement set out on page 16, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going



## Independent auditor's report (continued)

concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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 (Ireland) 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.

A fuller description of our responsibilities is provided on IAASA's website at [https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf).

### *The purpose of our audit work and to whom we owe our responsibilities*

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.

Brian Kane  
For and on behalf of  
KPMG  
Chartered Accountants, Statutory Audit Firm  
1 Stokes Place,  
St Stephen's Green  
Dublin 2

24 April 2020

**Médecins Sans Frontières**  
(Company limited by guarantee)

**Statement of financial activities**  
for the year ended 31 December 2019

	Note	2019			2018		
		Unrestricted €'000	Restricted €'000	TOTAL	Unrestricted €'000	Restricted €'000	TOTAL
<b>Income</b>							
Donations and legacies	2	5,641	742	6,383	4,545	716	5,261
Charitable activities	3	657	-	657	530	-	530
<b>TOTAL</b>		<b>6,298</b>	<b>742</b>	<b>7,040</b>	<b>5,075</b>	<b>716</b>	<b>5,791</b>
<b>Expenditure</b>							
Fundraising costs	4	2,038	-	2,038	1,171	700	1,871
Grant from MSF UK	4	-	-	-	-	(700)	(700)
Charitable activities: -							
Grants to Operational programmes	5	3,277	824	4,101	2,666	634	3,300
Other Charitable activities	6	1,047	-	1,047	898	-	898
<b>TOTAL</b>		<b>6,362</b>	<b>824</b>	<b>7,186</b>	<b>4,735</b>	<b>634</b>	<b>5,369</b>
<b>Net income for the year</b>		<b>(64)</b>	<b>(82)</b>	<b>(146)</b>	<b>340</b>	<b>82</b>	<b>422</b>
Fund balances brought forward at 1 January		1,620	86	1,706	1,280	4	1,284
<b>Fund balances carried forward at 31 December</b>		<b>1,556</b>	<b>4</b>	<b>1,560</b>	<b>1,620</b>	<b>86</b>	<b>1,706</b>

**Médecins Sans Frontières**  
(Company limited by guarantee)

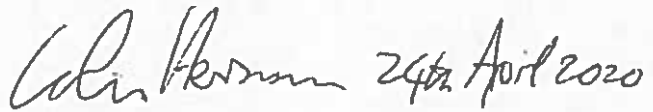
**Balance sheet**  
as at 31 December 2019

		<u>2019</u>	<u>2018</u>
	Note	€'000	€'000
<b>Fixed Assets</b>			
Tangible assets	11	<u>109</u>	<u>22</u>
<b>Current Assets</b>			
Debtors	12	710	566
Cash at bank and in hand	13	<u>1,695</u>	<u>1,834</u>
		2,405	2,400
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	14	(954)	(716)
<b>Net Current Assets</b>		<u>1,451</u>	<u>1,684</u>
<b>NET ASSETS</b>		<u>1,560</u>	<u>1,706</u>
<b>FUNDS</b>			
Unrestricted	16	1,556	1,620
Restricted		<u>4</u>	<u>86</u>
		<u>1,560</u>	<u>1,706</u>

On behalf of the board



Ms Michelle Walsh  
Director



Mr Colin Herman  
Director

**Médecins Sans Frontières**  
(Company limited by guarantee)

**Cash flow statement**  
for the year ended 31 December 2019

	<u>2019</u>	<u>2018</u>
	€'000	€'000
Cash flow from operating activities	(39)	906
Cash flow from investing activities		
Purchase of Fixed Assets	<u>(100)</u>	<u>(16)</u>
	(100)	(16)
Increase / (decrease) in cash in the year	<u>(139)</u>	<u>890</u>
Cash balance at 1 January	1,834	944
<b>Cash balance at 31 December</b>	<u><b>1,695</b></u>	<u><b>1,834</b></u>

**Reconciliation of net income/(expenditure) to operating cash flow**

	<u>2019</u>	<u>2018</u>
	€'000	€'000
Net income	(146)	421
Depreciation charge	13	15
Decrease/(increase) in debtors	(144)	440
Increase/(decrease) in creditors	238	30
	<u>(39)</u>	<u>906</u>



# 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"). There have been no material departures from the standards. The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

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.

#### Legal status of company

Médecins Sans Frontières is a company registered in Ireland number 464033 and with charity registration number 18196. The company is limited by guarantee and has no share capital.

At 31 December 2019, there were 18 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

In accordance with Section 1180 of the companies act 2014, the Company is exempt from including the word "limited" in its names.

#### Other names & styles

Médecins Sans Frontières is commonly abbreviated to the initials MSF. We are also known as "Doctors Without Borders"

#### 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. New risks brought about by the impact of the current Covid-19 pandemic are being continually assessed but are not envisaged to affect the company's ability to continue as a going concern.

# Médecins Sans Frontières

(Company limited by guarantee)

## Notes (continued)

### 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.

### 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 plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less 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.

# Médecins Sans Frontières

(Company limited by guarantee)

## Notes (continued)

### 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 hardware 3 years
- Computer software 4 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.

### 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.

**Médecins Sans Frontières**  
(Company limited by guarantee)

**Notes (continued)**

**2 Donations, legacies and similar income**

	2019			2018		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	€'000			€'000		
Regular donations	1,905	-	1,905	1,581	-	1,581
Income from appeals	2,086	399	2,485	2,005	485	2,490
Legacies	889	5	894	37	-	37
Charities and trusts	10	210	220	121	31	152
Companies and corporations	333	72	405	360	77	437
Other income	418	56	474	441	123	564
<b>TOTAL</b>	<b>5,641</b>	<b>742</b>	<b>6,383</b>	<b>4,545</b>	<b>716</b>	<b>5,261</b>

**3 Supply of staff overseas**

	2019			2018		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	€'000			€'000		
Staff supplied to operational activities	657	-	657	530	-	530
<b>TOTAL</b>	<b>657</b>	<b>-</b>	<b>657</b>	<b>530</b>	<b>-</b>	<b>530</b>

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.

**4 Cost of generating funds**

	2019			2018		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	€'000			€'000		
Fundraising costs	1,995	-	1,995	1,138	700	1,838
Allocation of general support costs	43	-	43	33	-	33
<b>TOTAL</b>	<b>2,038</b>	<b>-</b>	<b>2,038</b>	<b>1,171</b>	<b>700</b>	<b>1,871</b>

**Médecins Sans Frontières**  
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**Notes (continued)**

**5 Charitable activities – operational grants**

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

	2019			2018		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	€'000			€'000		
<b>Grants from other donations</b>						
Afghanistan	300	-	300	-	-	-
Bangladesh	293	7	300	542	68	610
DRC	350	150	500	-	-	-
Haiti	-	-	-	-	-	-
Search and Rescue	300	-	300	300	-	300
Jordan	-	1	1	-	-	-
Libya	-	-	-	-	-	-
Nigeria	500	-	500	698	2	700
South Sudan	688	14	700	604	96	700
Syria	260	10	270	192	158	350
Yemen	344	156	500	-	300	300
Sierra Leone	225	5	230	30	10	40
Central African Republic	-	-	-	300	-	300
Mozambique - Idai	19	481	500			
<b>Total grants</b>	<b>3,277</b>	<b>824</b>	<b>4,101</b>	<b>2,666</b>	<b>634</b>	<b>3,300</b>

Grant recipient	2019	2018
	€'000	€'000
MSF Holland	2,871	2,310
MSF Belgium	1,230	990
<b>TOTAL</b>	<b>4,101</b>	<b>3,300</b>

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**Notes (continued)**

**6 Other charitable activities**

	<u>2019</u>	<u>2018</u>
	€000	€000
<b>Supply of staff to operational projects</b>		
Operational Staff	657	530
Operational Staff support	156	140
Allocation of general support costs	<u>10</u>	<u>13</u>
	<u>823</u>	<u>683</u>
<b>Temoignage and advocacy</b>		
Salaries, expenses and office costs	207	197
Allocation of general support costs	<u>17</u>	<u>18</u>
	<u>224</u>	<u>215</u>
<b>TOTAL MSF CHARITABLE ACTIVITIES</b>	<u>1,047</u>	<u>898</u>

**7 Directors' remuneration**

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

During the year, €8,611 was reimbursed for directly incurred expenses on MSF Ireland business for 4 trustees (2018: €3,319 for 4.5 trustees). Directors' expenses comprise principally the cost relating to travel to Board meetings.

**8. Net movement in funds**

	<u>2019</u>	<u>2018</u>
	€000	€000
Net movement in funds for the year is stated after charging:		
Auditor's remuneration for statutory audit (inclusive of VAT)	13	13
Exchange losses/(gains)	55	(8)

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**Notes (continued)**

**9 Staff numbers and costs**

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

	<u>2019</u>	<u>2018</u>
Operational staff working overseas in MSF projects	19	13
Recruitment and support of operational staff	2	2
Fundraising	8	6
Témoignage & Advocacy	2	2
Support and governance	2	1
<b>TOTAL</b>	<u>33</u>	<u>24</u>

The total number of Irish employees contracted through the year was:

	<u>2019</u>	<u>2018</u>
Operational staff working overseas in MSF projects	49	47
Recruitment and support of operational staff	6	2
Fundraising	13	6
Témoignage & Advocacy	2	3
Support and governance	4	1
<b>TOTAL</b>	<u>74</u>	<u>59</u>

	<u>2019</u>	<u>2018</u>
	€000	€000
Wages & salaries	1,176	999
Social security costs	121	103
Pension costs	101	91
<b>TOTAL</b>	<u>1,398</u>	<u>1,193</u>

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## Notes (continued)

### 9 Staff numbers and costs (continued)

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

	2019	2018
Between €60,000 and €70,000	1	1
Between €70,000 and €80,000	1	1

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 other than part time employees and those based overseas. The costs associated with key management, excluding pension scheme contributions during the year, which includes the combined salary of the departing executive director and the current executive director was €82,170 (excluding NI €8,507 and Pension €7,768) (2018: €76,482 (excluding NI: €8,298, Pension: €7,648)). The Executive Director is the only member of key management.

Included in total staff costs is an amount of €657,000 (2018: €515,753) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 3 and 6).

### 10 Taxation

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



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**Notes (continued)**

**11 Tangible fixed assets**

	Structural Alterations	Furniture and Equipment	Computer Hardware	Computer Software	Assets under construction	TOTAL
	€000	€000	€000	€000		€000
<b>Cost</b>						
At beginning of year	5	-	54	13	-	72
Additions	-	3	11	-	86	100
Disposals	-	-	-	-	-	-
<b>TOTAL</b>	<b>5</b>	<b>3</b>	<b>65</b>	<b>13</b>	<b>86</b>	<b>172</b>
<b>Depreciation</b>						
At beginning of year	3	-	45	2	-	50
Charge for the year	1	-	8	4	-	13
Disposals	-	-	-	-	-	-
<b>TOTAL</b>	<b>4</b>	<b>-</b>	<b>53</b>	<b>6</b>	<b>-</b>	<b>63</b>
<b>Net book value</b>						
At beginning of year	3	-	9	12	-	22
At end of period	1	3	12	7	86	109

**12 Debtors**

	2019	2018
	€000	€000
Amounts due from MSF Entities	80	51
Other debtors - tax rebate & accrued income	591	469
Prepayments	39	46
<b>TOTAL</b>	<b>710</b>	<b>566</b>

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

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**Notes (continued)**

**13 Cash and cash equivalents**

	<u>2019</u> €000	<u>2018</u> €000
Cash at bank and in hand	1,695	1,834
Cash and cash equivalents per the cash flow statement	<u>1,695</u>	<u>1,834</u>

**14 Creditors; amounts falling within one year**

	<u>2019</u> €000	<u>2018</u> €000
Other amounts owed to MSF entities	701	470
PAYE/PRSI	25	44
Accruals	162	35
Creditors	66	167
<b>TOTAL</b>	<u>954</u>	<u>716</u>

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

**15 Analysis of net assets**

	<u>2019</u>			<u>2018</u>		
	Fixed Assets	Current Assets	TOTAL	Fixed Assets	Current Assets	TOTAL
	€000			€000		
Unrestricted funds	109	1,447	1,556	22	1,598	1,620
Restricted funds	-	4	4	-	86	86
<b>TOTAL</b>	<u>109</u>	<u>1,451</u>	<u>1,560</u>	<u>22</u>	<u>1,684</u>	<u>1,706</u>

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**Notes (continued)**

**16 Reconciliation of restricted and unrestricted funds**

	1 January 2019	Income	Expenditure	31 December 2019
	€000	€000	€000	€000
<b>Unrestricted funds</b>				
General fund	1,620	6,298	(6,362)	1,556
Subtotal	1,620	6,298	(6,362)	1,556
<b>Restricted funds</b>				
Bangladesh	-	7	(7)	-
DRC	-	150	(150)	-
Iraq	1	-	-	1
Jordan	1	-	(1)	-
Nigeria	-	-	-	-
Pakistan	1	-	-	1
Philippines	2	-	-	2
South Sudan	-	14	(14)	-
Syria	-	10	(10)	-
Yemen	81	75	(156)	-
Sierra Leone	-	5	(5)	-
Mozambique - Idai	-	481	(481)	-
Subtotal	86	742	(824)	4
<b>TOTAL FUNDS</b>	<b>1,706</b>	<b>7,040</b>	<b>(7,186)</b>	<b>1,560</b>

**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 2019, 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:

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## Notes (continued)

### 17 Commitments and contingencies (continued)

	2019	2018
	€'000	€'000
No later than one year	70	70
Later than one year and not later than five years	22	92
<b>TOTAL</b>	<b>92</b>	<b>162</b>

The amounts charged to the income and expenditure account with respect to these contracts in 2019 was €68,000 (2018: €72,038).

### 18 MSF sections

MSF Ireland works in close collaboration with MSF UK on a number of issues. The General Director of MSF Ireland, Sam Taylor (to March 2019) and Isabel Simpson (current), 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 Argentina	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF Czech Republic	Lékaři bez hranic, o.p.s., Zenklova 2245/29, 180 00 Praha 8, Czech Republic
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark
MSF France	8, rue Saint Sabin 75011 Paris France
MSF Germany	Am Köllnischen Park 1, 10179 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Holland	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	AISF Building, 1st & 2nd Floor, Amar Colony, Lajpat Nagar IV, New Delhi 110024, India
MSF International	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Italy	Via Magenta 5, 00185 Rome, Italy
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg OK
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX
MSF Norway	Hausmannsgate 6, 0186 Oslo, Norway
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF South Africa	70 Fox Street, 7th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107
MSF South Korea	9th Floor, Apple-Tree Tower, 443, Teheran-ro, Gangnam-gu, Seoul 06158, Republic of Korea

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## Notes (continued)

### 18 MSF sections (continued)

MSF Spain	Nou de la Rambla, 26 08001 Barcelona, Spain
MSF Sweden	Fredsborgsgatan 24, 4 trappor, Box 47021, 100 74 Stockholm, Sweden OK
MSF Switzerland	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London, EC4A 1AB, UK
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751

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 9.
- 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 Post balance sheet events

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

### 21 Related Parties

Colin Herrman (MSF UK Trustee) was co-opted to the Irish Board in 2017 and has served as its Chair from July 2018.

Refer to notes 5, 9, 12 and 14 for more information on transactions with other MSF entities.

### 22 Approval of financial statements

The directors approved the financial statements on 24 April 2020.