



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

**Directors' report and
financial statements**

Year ended 31 December 2022

Company Number: 464033

CRA: 20069360

CHY: 18196

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Médecins Sans Frontières
Year ended 31 December 2022

Directors and other information

The Directors who served in office during the year, up to the date of approval of financial statements, were:

Dr Eve Bruce – Chair
Dr Laura Heavey
Ms Michelle Walshe – Treasurer
Mr Aidan Stacey
Dr Conor Grant (Resigned 7 December 2022)
Dr Mohammed Tariq Ali (Appointed 19 October 2022– Co-opted UK Board)
Mr Samuel Turner (Resigned 19 October 2022 – Co-opted UK Board)
Ms Eibhlin Byrne (Appointed 25 January 2023)
Ms Hermon Tsegay (Appointed 25 January 2023)

Company Secretary Isabel Simpson (Executive Director)

Registered office 9 Upper Baggot Street
Dublin 4

Auditor Mazars
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Bankers Bank of Ireland
College Green
Dublin 2

Solicitors 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 a public benefit entity. The company is limited by guarantee and has no share capital.

At 31 December 2022, 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.

Other names & styles

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

Directors' Report

The directors present their directors' report and audited financial statements for the year ended 31 December 2022.

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 help 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 countries where we work, 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 health products and care for the world's most vulnerable people.

MSF is a voluntary organisation. Each year, more than 3,000 doctors, nurses, logistics specialists, engineers and other professionals of all nationalities leave on project assignments and work closely with thousands of locally hired 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 12 full-time employees and 2 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 Advisor (Office), HR & Recruitment Manager (Field), Data Insights Coordinator, Supporter Services Assistant, Finance & Governance Manager (0.6 FTE), HR & Recruitment Administrator and Office Administrator (0.5 FTE). In addition, there are two paid interns working with Major Gifts and Digital Marketing and 5 host contracts from other MSF sections: an Epidemiologist from the Manson Unit in MSF UK; the SIMM Project Technical Referent with MSF Canada; a Communications Advisor with MSF Netherlands; a Digital Designer with MSF Belgium and a Laboratory & Pharmacy Coordinator with Epicentre (MSF France). MSF Ireland supports MSF's humanitarian medical work 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). Samuel Turner (UK Board) stepped down in October 2022 and was replaced by Dr Mohammed Tariq Ali (UK Board) in October 2022.

The Directors delegate day to day management to MSF Ireland's Executive Director Isabel Simpson, who also acts as the Company Secretary.

MSF Ireland is recognised by the Revenue Commissioners as having charitable status (Registration Number: CHY 18196). MSF is a registered charity under the Irish Charities Regulatory Authority (Charity Reg. no. 20069360). 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." A revised and updated Constitution has been in place since December 2019.

The Charter of Médecins Sans Frontières

- Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of gender, race, religion, creed or political convictions.
- Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and unhindered freedom in the exercise of its functions.
- Members undertake to respect their professional code of ethics and maintain complete independence from all political, economic or religious powers.
- As volunteers, members understand the risks and dangers of missions they carry out and make no claim for themselves or their assigns for any form of compensation other than that which the association might be 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, East Africa, France, Germany, Greece, Hong Kong, India, Italy, Japan, Luxemburg, Netherlands, Norway, South Africa, Spain, Sweden, Switzerland, UK and USA. It also has offices in, Argentina, Lebanon, South Korea, UAE, Taiwan, Mexico, New Zealand, the Republic of Ireland, the Czech Republic, Finland, Portugal, Poland and Russia. The International Office is based in Geneva, Switzerland. Management of MSF projects is shared via five European operational centres in Amsterdam, Barcelona, Brussels, Geneva and Paris and an operational entity in West and Central Africa (WACA) which was formally established in 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 task 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 are responsible for reviewing the risks highlighted on the risk register on a regular basis.

Since the escalation of war in Ukraine in February 2022, risks related to this scenario have been identified, assessed, and considered to be within acceptable limits for MSF Ireland. The main risks identified are around safeguarding and assignment of staff to Ukraine and threat of cyber-attack related to the conflict. We have not identified any increased risks with suppliers or banking facilities and the EU sanctions in place.

Top 5 risks and mitigating controls

- 1) There is a risk that not all MSF employees have a high awareness of cyber security information security policy and practices. This creates the opportunity for human error, the impact of which could be the inadvertent disclosure of sensitive information or enabling a malicious actor to exploit a vulnerability.

Mitigating Controls -

- Reduce: Identify a suitable online training package and mandate for existing staff and as part of the new joiner induction package.
- Reduce: Develop Information Classification Scheme to help staff identify sensitive information and apply the appropriate information security controls. (This is an information security response)
- Reduce: Develop Information Cyber Security Training Policy to codify our approach to ensure staff awareness.
- Reduce: Develop regular programme of simulated cyber-attack exercises (e.g. phishing attacks) to test awareness level.

- 2) Because of the dangerous environments that MSF operates in, there is a risk of a critical incident or harm involving Irish recruited internationally mobile staff. There is a risk of serious injury, kidnap, post traumatic conditions or other harm to our internationally mobile staff, which if MSF Ireland is not able to exercise its duty of care may be exacerbated.

Mitigating Controls -

- Fallback: SILT protocols in place
- Reduce: system for referring concerns raised through debriefings

- 3) Changes to Charities Act may result in changes to the working model and reporting requirements, particularly regarding trustee accountability and exceptional event reporting, requiring additional resources and times to implement these changes for MSF Ireland.

Mitigating Controls -

- Reduce: Company Secretary to keep up to date with contact and networking with the Charity Institute to further understand possible changes which may require adjustments in ways of working and timeframe.

Risk not yet proximate as changes have not gone through the legislative, however will be closely monitored.

- 4) Due to staff capacity and depth of relevant knowledge and given the volume and range of personal data used by MSF Ireland and the MSF movement, along with changes in the area of Data Protection and increased scrutiny, there is the risk that if policies and processes are not up to date and enforced, MSF Ireland's Data Protection capacity does not comply with data protection legislation. This may lead to data breaches, resulting in harm to data subjects, regulatory or civil action or sanctions, financial implications, and damage to reputation.

Mitigating Controls -

- Reduce: IPCO Assurance Questionnaire in 2023 to refresh compliance activities.
- Reduce: Review ROPAs and update as relevant.
- Reduce: Refresher training for relevant staff and induction training for new members of staff.

Top 5 risks and mitigating controls (continued)

- 5) Due to public scrutiny on the charity sector, there is a risk that in the event of misconduct by MSF or in the charity sector, there would be an adverse reaction and/or publicity regarding this which could be further exacerbated depending on MSF Ireland's response. This could result in damage to public trust in MSF, reputational damage, and a financial impact to MSF Ireland through the loss of support and fundraising revenue.

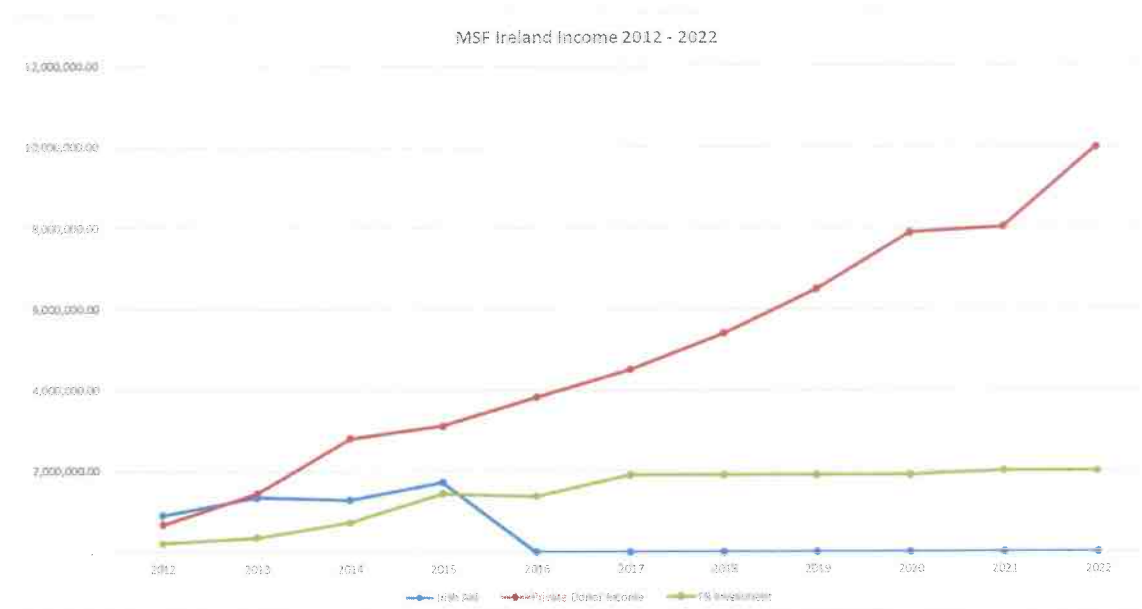
Mitigating Controls -

- Fallback: media monitoring and crisis/reactive communication plan in place in case of such event.

Financial Review

Income Analysis

MSF Ireland's primary source of income is private fundraising. In 2022 MSF Ireland had a total income of €10.9 million (2021 - €8.8 million) from the general public. This is an increase of 24% (€2.1million) from 2021 (€8.8m).



MSF Ireland has experienced a steep income growth since 2016, much of which has been driven latterly by high level emergencies such as the global pandemic and the war in Ukraine. Research carried out in 2022, by the Irish Charity Engagement Monitor, suggests that while the long-term downward trend in giving remains unchanged, charitable giving is the last thing the public expect to reduce. We are expecting a reduction in income in 2023, given that we received an exceptional donation in 2022.

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 in 2022 has directly supported our medical activities in Afghanistan, Bangladesh, Democratic Republic of Congo, Haiti, Myanmar, Nigeria, Pakistan, Sierra Leone, Somalia, South Sudan, Northern Syria, Ukraine, and Yemen.

Financial Review (continued)

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and continues to account for 24% of private income in 2022. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need and are not reliant on high profile emergencies.

Regular giving is the bedrock of MSF's financial independence and, in 2022 amounted to €2.4m (2021: €2.4m) which is a 0% increase on the previous year. There has been no growth in regular giving primarily due to the suspension of face-to-face fundraising since March 2020. However, new regular donors are giving at a higher rate than previously, and attrition levels continue to be lower than average.

Loyalty is a key goal of our fundraising work. In 2022, MSF Ireland maintained our commitment to send relevant and timely information to our supporters and provided 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 2022, we launched one Emergency Appeal for Ukraine and neighbouring countries with other appeals, focussing on nutrition crises, particularly in Afghanistan and Northern Nigeria. Overall appeals accounted for 29% (€2.9m) of total income for 2022, with a decrease of 34% (€1.5m) from the previous year.

A number of bequests through legacies and two significant trusts were received in 2022, totalling €2.3m. Fundraising investment in legacies continues to be viewed in the longer-term perspective and continues to be a focus of new growth within Ireland.

It was planned to re-establish face-to-face fundraising activities in the final quarter of 2022. Recruitment and training of new face-to-face teams were started in October 2022 but did not go live before year end. Door-to-door activities re-commenced early in 2023.

The performance of material fundraising activities against the fundraising objectives set are monitored monthly, comparing actual fundraising income against monthly targets. Fundraising performance is discussed at each board meeting as part of the financial review. Particular attention is paid to the level of Regular Giving received monthly to monitor attrition levels. At the end of 2022, two major banks ceased business in Ireland, creating a potential loss in Regular Giving if donors did not update their bank details. During the year we carried out awareness raising to encourage existing regular givers to maintain their support and forward their new account details. To date the closure of the two banks has not significantly impacted attrition rates.

Expenditure Analysis

The statement of financial activities shows the analysis of charitable expenditure between the cost of raising funds, grants to operational programmes and other charitable activities. Our total expenditure for the year was €9.9m which represents a €1.0m (11%) increase over 2021. This increase in expenditure primarily relates to the increased grants to Operational programmes of €1.0m. MSF Ireland expects to decrease the level of grants to operational programmes in 2023, attributed to the forecasted decrease in 2023 income. Fundraising costs and other charitable activities costs (operational costs, ternoignage, and advocacy costs) are expected to stay at relatively the same level in 2023.

Raising Funds

Spend on raising funds of €2m represented 20% of total expenditure. This is within the expected range. MSF Ireland does not receive any governmental or institutional funding, therefore wholly relies on private funds raised. The cost of this is reflected in the fundraising expenses related to information sharing events, publications, mailings, and campaign advertising. The fundraising expenses include an allocation of support costs.

Grants to Operational programmes

MSF Ireland made grants of €6.8m in 2022, split 70%/30% between Operational Centre Amsterdam and Operational Centre Brussels to support MSF projects in Afghanistan, DRC, Haiti, Nigeria, South Sudan, Syria, Yemen, Myanmar, Bangladesh, Pakistan, Sierra Leone, Somalia and Ukraine. This accounts for 69% of total expenditure. It should be noted that MSF Ireland had to hold back €801k raised in restricted funds for Ukraine, due to guidance from MSF International. These funds are being held separately and will be distributed in 2023.

Charitable activities

Other charitable activities account for 11% of total expenditure and relate to operational office staff, including HR for both field and office staff, and communications expenses. These costs have increased in 2022, partly due to an increase in HR staff and finance staff costs.

Reserves policy

It is MSF Ireland's policy to maintain a prudent level of reserves to enable the organisation to deliver on our commitments and mandate and to ensure that we manage financial, governance and operational risks. An adequate and working reserves policy provides essential accountability to our donors and assures them that MSF Ireland's activities are sustainable. The reserves policy approved by the directors is to maintain the unrestricted reserve at an amount equivalent to 4 months of budgeted expenditure. The unrestricted reserve at 31 December 2022 stood at €1.1m which, in the opinion of the directors, is sufficient to cover budgeted expenditure for four months (or equivalent to €933k). Grant expenditure is not included in the target reserves assessment.

Restricted reserves pertain to the cumulative balance of restricted income received less restricted grants issued. The aim is to distribute all restricted income in the form of restricted grants in the current year it is received, albeit this is not always possible. In 2022, MSF Ireland was unable to distribute €801k of restricted funds received for Ukraine. This amount will be distributed in 2023 under the guidance of the International Office (Geneva) and is being held in a separate bank account. There was a further €232k of restricted funds received for Nigeria which was also not distributed, as it was received after the grant agreement for 2022 was paid. This has led to a significant increase in restricted reserves in 2022 to €1.06m.

Financial Position

Assets and liabilities at the reporting date were €2.9m (2021: €1.7m) and €668k (2021: €435k), respectively. Net assets held at the reporting date were €2.2m (2021: €1.3m). The increase in 2022 is attributed to the restricted reserves not yet paid out in grants.

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 refers to MSF Ireland grants to support MSF programmes implemented internationally via MSF-OCA, MSF-OCB, and other MSF sister organisations.

Grants are charged to the Statement of Financial Activities when they have been approved and where a contractual commitment has been made to the partner company. Grants represent funds made available to partners and comprise of cash funds transferred to the partners. Grants that have been approved but not yet disbursed at the balance sheet date are carried forward as amounts due to MSF entities in the balance sheet.

Grant forecasts are set at the start of the financial year and approved by the Board as part of the planning and budget process. A payment schedule for these proposed grants is agreed with the partner section (OCA or OCB). The partner section proposes the allocation of the grant payment across various projects, and this is agreed and approved by MSF Ireland Board. A grant agreement is drawn up to confirm the grant payment and allocation. This is signed by both the partner section and MSF Ireland's Executive Director.

GDPR

MSF Ireland continues to invest significant resources in ensuring that all staff are aware of their data protection obligations, with all team members completing training modules to ensure sufficient level of understanding. We maintain updated communications with our supporters to ensure compliance with the legislation and relevant GDPR compliant policies. MSF Ireland continues to complete Data Protection Monitoring on an annual basis, under the guidance of the International Data Protection Coordinator, for the International Office in Geneva. The Executive Director acts as the Data Protection Focal Point for MSF Ireland.

Responsible behaviour and safeguarding

MSF has codes of conduct, procedures, and behavioural review committees in place, including whistle-blowing 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 those targeted and whistle-blowers who register complaints always feel protected. This has included training, project visits, briefings, and internal staff regulations.

'Speak Up, Speak Out' courses have been updated and moved online to provide safeguarding awareness to office and project staff. There are two dedicated "Focal persons" within MSF Ireland, who can be contacted as a first point of access for safeguarding issues. Alternatively, there are dedicated email addresses for Safeguarding Trustees, on both the UK and Irish Boards, available to all staff as a confidential method of reporting issues or complaints in the first instance. No issues or complaints were raised during 2022. The international leadership bodies within MSF remain committed to fight abuse and ensure there is no tolerance for such behaviour throughout the organization. All MSF UK and Ireland staff are obliged to adhere to the OCA Code of Conduct, revised and implemented in 2022.

MSF UK and Ireland have a joint policy suite on safeguarding which is approved by both Boards. The policy suite includes policies on safeguarding, whistleblowing, anti-harassment, grievances, and complaints. Annexes to the policies include contact details, definitions of abuse, what information to include and handling a disclosure. There is also a Safeguarding team (Safeguarding Lead and Safeguarding Officer), based in MSF UK, who can be contacted for advice and support in the reporting and management of safeguarding cases. Cases are managed on a confidential basis and are reviewed by the MSF Ireland Board in "Closed Session" only.

Appointment of Board members

The appointment of Board members is carried out in line with Sections 8 and 12 of the Articles of Association contained within the MSF Constitution and the MSF Ireland Board Composition Policy (2021). New Board members are appointed following recommendation and co-opted vote by sitting Board members. Candidate recommendations are made through a recruitment procedure of application, selection, and interview by a panel of sitting Board members. Vote to appoint new members is then taken by the full MSF Ireland Board and appointment entered in minutes of meeting.

MSF Ireland has a full induction package for new Board members and MSF international training for Board members is also offered through a 2-day course implemented virtually by MSF Sweden.

Strategic planning

The joint “Strategic Direction 2020 - 2023” for MSF UK /Ireland, continued throughout 2022 and has now been extended by two years to cover the period 2020 - 2025. This extension is largely due to the disruption caused by the pandemic restrictions, when activities had a limited focus on maintaining “business as usual” during the period when the office was closed, and all staff were working remotely. This has caused an overall delay in moving forward on objectives in the current Strategic Direction and in some cases with objectives being revised, postponed, or cancelled completely. Across the MSF movement, the pandemic has had similar consequences resulting in the extension of the 4th Resource Sharing Agreement (RSA4) and also in the Strategic plans of other MSF entities and Operational Centres. As part of the Amsterdam group, we would also like to maintain alignment with the OCA Strategic Plan, which was also extended to 2025.

MSF Ireland had 6 overall strategic objectives for 2022, focusing on:

- 1) MSF Ireland will strive to embed Equity, Diversity and Inclusion (EDI) into all our structures, policies and procedures thereby strengthening our ability to contribute at all levels to MSF's work.

Outcomes: A Plan of Action for MSF Ireland was devised but not fully implemented by year end. EDI work remains an ongoing process to embed across all our activities and this objective will continue into 2023.

- 2) MSF Ireland HR field pool is buoyant with appropriately qualified and available staff.

Outcomes: 54% of candidates interviewed were admitted to the Irish pool in 2022. This has started to re-build capacity within the pool and this objective will continue into 2023 under “business as usual” now.

- 3) Strengthened relationships and increased collaboration with OC Pool managers.

Outcomes: First mission departures have increased to 26% (17% in 2021) of all departures in 2022 and early returns have decreased to 10% (16% in 2021).

- 4) Improved supporter interactions across Irish society.

Outcomes: Data Audit and other activities related to this objective were not able to be completed due to capacity and resource issues. This objective will be carried forward to 2023.

- 5) Greater investment leading to increased income growth from legacies.

Outcomes: In 2022, the total income received from legacies has increased by 39% compared to 2021. Further work on this fundraising stream will continue into 2023.

- 6) MSF Ireland can demonstrate a reduction in carbon footprint in line with MSF UK/Ireland climate ambitions.

Outcomes: We have established baselines using MSF's Carbon Measurement Tool and continue to collect data to measure against this. In the MSF office a more energy efficient heating system has been installed and we continue to work with suppliers to achieve more sustainable production of fundraising materials. Staff are encouraged to give greater consideration before committing to travel, particularly by air.

As a branch office, the strategic objectives also intersect much of MSF Ireland's core work, as detailed in the departmental sections of this report. In 2023, the thematic pillars and objectives in the “Strategic Direction” will be reviewed and refreshed in line with the extended timeframe to 2025.

International Project Recruitment

During 2022, international project recruitment continued to be a challenge as we strive to increase profiles and available candidates within the Irish international mobile staff pool. Whilst there was a slight improvement in 2022, we are still adapting to changes in staffing models, brought about by the pandemic, and HR initiatives to increase mobility and opportunities for all staff working for MSF. Whilst these initiatives are very much supported by MSF Ireland, they continue to have an impact on our overall departure number throughout the year.

International Project Recruitment (continued)

Therefore, the total number of international departures in 2022 was marginally above the previous year at 19 (18 in 2021) and represents a 5.5% increase. Matching first departure candidates with suitable posts

continues to be a challenge, and although we had experienced candidates with relevant profiles it remained difficult to find suitable assignments within the needs of the projects.

Of these departures, 26% were first time departures to projects, which is 9% improved on the previous year and closer to the 30% we aim to achieve. Medical and paramedical profiles accounted for 47% of departures (39% in 2021) and 16% of departures were to coordination posts (30% in 2021). On return to Ireland, 94% of international staff (89% in 2021) were de-briefed and advised on the career management process.

Departures per Operational Centre remained distributed approximately the same as in previous years, OCA accounted for 48% of total; OCB 21%; Operational Centre Geneva (OCG) 15%; Operational Centre Barcelona and Athens (OCBA) 11%; and Operational Centre Paris (OCP) 5%.

The HR team in the Irish office continues to manage all technical portfolios and are striving towards re-building the Irish international mobile staff pool to better align with shifting needs from the overseas projects. During 2022, 13 candidates were interviewed, and seven new staff were welcomed into the pool, from a total of 31 applications during the year. The Irish international mobile pool currently stands at approximately 80 staff.

Irish international staff are systematically informed about Learning & Development opportunities and the various contract schemes are open for all profiles to increase overall employee satisfaction and retention. For international mobile staff, 40% (2/5) of L&D applications in 2022 were approved and 26 career development sessions were held.

The MSF associative life dimension in Ireland has been challenging to re-establish in 2022 following the pandemic. We did have some international staff engagement at the two in-person public events that were held in Dublin during the year. In 2022, we were once again able to hold the AGM in-person, although it was possible for company members and international mobile staff to join on-line as well.

Communications & Advocacy

During 2022, MSF Ireland continued to raise awareness of the humanitarian crises in which MSF works, to promote the concerns and messages of the MSF movement and to bear witness in situations of conflict and great human suffering. To achieve this the Communications and Press team works with the Irish and international media to highlight MSF's messages and concerns from our humanitarian responses around the world. Through our press and media work we aim to provide timely, accurate and impactful press materials and stories and to facilitate visits of Irish media to MSF projects.

In 2022 the total mentions of MSF in the Irish media were 456 (383 in 2021), which represents an increase of 19% from 2021. During the year, RTE's online, radio and TV channels and The Irish Times (including multiple interviews, citations, letters to the editor, news features in print and online) have continued to provide the most significant coverage of MSF's work. Other Irish media outlets that featured interviews with MSF field team members and spokespeople during the year included the Irish Examiner, the Irish Independent, Sunday Business Post, The Journal, and Virgin Media news.

MSF's activities in the Ukraine/Russia war dominated media coverage throughout 2022. Additionally, MSF's work in the deteriorating humanitarian situations in Afghanistan and Syria were featured and the growing nutritional crises across many countries throughout 2022 but particularly in the Horn of Africa and Northwest Nigeria. The impact of EU migration policy continued to highlight concerns regarding the situation in Libya and the Central Mediterranean, where MSF Search and Rescue activities were ongoing throughout the year.

Médecins Sans Frontières
Year ended 31 December 2022

For the first time in two years following the pandemic, we were able to hold public engagement events in person. Two events were held in the Royal Hibernian Academy, in March and November 2022 – the first focussing on Afghanistan with MSF representatives from the projects and the second was a panel event focussing on the nutritional crisis in Northwest Nigeria. For the panel, Dr. Mark Sherlock from OCA, Eimear Lowe, Foreign Editor with RTE and Sally Hayden, Foreign Correspondent with Irish Times joined in-person and Melusi Mabhena, former MTL in Northern Nigeria, joined by VC from Zimbabwe. Both events were very well attended in-person and online and we hope to expand on public engagement in 2023.

The Irish Charity Engagement monitoring report for Spring 2022, indicated trust within the sector had remained stable since November 2021, and the public are hearing positive or neutral impressions about charities. MSF scored 72% for Trust (70% average in 2021) with a gradual year-on-year increase.

Prompted awareness scores for the brand name Médecins Sans Frontières/Doctors without Borders has remained stable since the pandemic at 50%.

Advocacy and lobbying continued throughout the year, starting in January 2022 with a briefing on MSF work to the Oireachtas Committee on Foreign Affairs and Defence and featuring asks on Afghanistan, EU migration, Libya and Covid TRIPS waiver. This was followed up in February, when we submitted a letter to the Oireachtas Joint Committee on Enterprise, Trade and Employment lobbying in support of the TRIPS waiver and calling for the Irish Government to call for support of the waiver at EU level. In May, we were again invited to the Oireachtas Joint Committee on Enterprise, Trade and Employment – when Dimitri Eynikel from the Access Campaign participated in a briefing to the Committee lobbying for Ireland to again support the TRIPS waiver.

In May, we co-hosted a webinar with Oxfam Ireland on “Pushbacks, Detentions and Returns”. The webinar focussed on migration issues related to Greece, Libya, and Central Mediterranean and we were joined for this by two colleagues from OCP and Sally Hayden, Irish Times Foreign Correspondent.

In August, we were successful in our lobbying of the Irish Government to participate in supporting MSF’s Noma Campaign. The Irish Government represented by the Minister of Health, submitted a letter to the Nigerian Mission in Geneva in support of Noma being included on WHO’s list of neglected diseases. Ireland was the 3rd country in Europe to support the inclusion of Noma.

In September, we held a successful online webinar briefing for Department of Foreign Affairs (DFA) and Irish Aid focussing on the nutritional crisis in NW Nigeria, South Sudan, and Sudan. Colleagues from OCA and from projects in Nigeria, South Sudan, Sudan, and Amman joined to discuss the deteriorating situation in these contexts. DFA and Irish Aid were particularly interested in issues related to WFP / food ration cuts / reduced Health Pooled funding in South Sudan and the exclusion of NW Nigeria from the UN Humanitarian Response Plan. Since the webinar briefing, the UN have announced that NW Nigeria will be included in the HRP for 2023.

In October, we submitted a letter to the Taoiseach concerning the EU draft proposal for Regulation, addressing situations of instrumentalization in the field of Migration and Asylum, which is currently on the agenda of the European Council Asylum Working Party. The letter called for the Irish Government to reject the proposal. Finally, in November, we widely disseminated the new OCA AI Hol report entitled, “Between two fires: danger and desperation in Syria’s AI Hol camp”. The report was sent to bilateral interlocutors in the Irish Government, Irish Aid, and relevant academia. We also offered follow up briefings on the situation in Syria to the government and Irish Aid.

In addition to media work in Ireland, our Communications team also carried out international assignments during 2022. MSF Ireland Press Officer completed two assignments in Lithuania to support operations as Communications Advisor. MSF Ireland Communications Manager completed two rotations with OCA Critical Incident Team to provide communications support.

Operations overview

MSF Ireland grants funding to other MSF sections which carry out operations in the field. In 2022 MSF Ireland contributed funding to thirteen countries/projects, specifically Afghanistan, Bangladesh, Democratic Republic of Congo, Haiti, Myanmar, Nigeria, Pakistan, Sierra Leone, Somalia, South Sudan, Northern Syria, Ukraine, and Yemen.

For additional information on our work around the world, and the latest news from our projects and staff, please refer to MSF website and the annual International Activity Report.

AFGHANISTAN

MSF supports the 340-bed Boost hospital in Lashkar Gah, Helmand province, offering a wide range of medical services, including maternal healthcare, paediatrics, and surgery. Over 41,300 patients were admitted to the MSF-supported inpatient departments in 2022, which represented a 32% increase compared to 2021 (31,250).

BANGLADESH

Last year in Cox's Bazar, Bangladesh, across eight active facilities (plus two "standby" emergency facilities), MSF provided a range of specialised healthcare to address some of the vast health needs of more than 925,000 Rohingya refugees living in the camps, and a growing number of patients from the host community. Services include general healthcare, treatment of chronic diseases, such as diabetes and hypertension, emergency care for trauma patients, mental health, and women's healthcare.

MSF also provides key support to water and sanitation activities in the camps. Last year, MSF teams provided more than 750,000 outpatient consultations and admitted more than 22,000 patients for inpatient care.

DEMOCRATIC REPUBLIC OF CONGO (DRC)

Throughout 2022, there were increased levels of armed violence in areas of north Kivu, Democratic Republic of Congo. MSF maintained regular activities, supporting health facilities to provide intensive care, surgery, therapeutic nutrition, and treatment for survivors of sexual violence. In addition, we launched emergency interventions and organised medical consultations and referrals for the seriously injured.

Measles reached epidemic levels in nearly half of DRC's health zones in 2022. Our teams carried out 45 specific measles responses in the country, while also continuing to run our usual immunisation and care activities in our regular projects. We vaccinated over two million children against measles in the course of 2022. We responded to other disease outbreaks during the year, including cholera in North Kivu, South Kivu and Kasai Oriental provinces. Our teams assisted the Ministry of Health's response to a meningitis outbreak in Haut-Uélé and to two Ebola outbreaks in Equateur and North Kivu provinces.

HAITI

In 2022, in collaboration with the Haitian Ministry of Health, MSF teams at health facilities in Haiti carried out more than 4,600 surgical interventions, provided 34,200 emergency consultations, treated 2,600 patients with gunshot wounds, treated 370 burns victims, provided 17,800 medical consultations in mobile clinics, provided care to 2,300 survivors of sexual violence, and assisted 700 deliveries. Since late-September 2022, MSF teams have also treated more than 19,000 people for cholera symptoms.

MYANMAR

MSF has been working in Myanmar since 1992, assisting people affected by conflict and struggling to access healthcare. In 2022, over 1,000 staff helped provide basic healthcare, HIV, hepatitis C and tuberculosis treatment, and referrals to hospitals for emergency and specialised treatment across Kachin, Rakhine, Shan, Tanintharyi and Yangon states and regions.

In Rakhine, MSF teams support communities displaced by conflict, including Rakhine Buddhists, and Rohingya and Kaman Muslims.

NIGERIA

In Nigeria's Northeast and Northwest regions, a combination of factors, including escalating violence, displacement, high food prices, climate change and epidemics, have contributed to an unprecedented health and malnutrition crisis in 2022.

In response, MSF expanded activities, working in 32 outpatient therapeutic feeding centres and 10 inpatient therapeutic feeding centres across Kano, Katsina, Kebbi, Sokoto and Zamfara states in Northwest region. The nutrition programme in Katsina was our largest worldwide.

In Northeast region, during the summer, the number of malnutrition cases registered at our project in Maiduguri, Borno state, was much higher than we had anticipated, forcing us to triple our bed capacity and adjust our intervention to cater for a full-scale emergency.

PAKISTAN

As a result of the catastrophic flooding that hit Pakistan in mid-2022, our teams reported very concerning numbers of malnutrition and malaria cases in east Balochistan. MSF launched emergency activities to assist some of the millions affected, while continuing to run most regular projects.

In eastern Balochistan, our teams ran outpatient general health services for people affected by the floods in numerous districts, treating more than 1,000 patients a day.

Since the start of our activities in these regions to early January 2023, MSF screened a total of 28,313 children for malnutrition in our mobile medical clinics. Of those screened, 23% (6,489) had severe acute malnutrition and 31% (8,738) had moderate acute malnutrition, comprising more than half of the children who arrived at our clinics.

SIERRA LEONE

In Sierra Leone, MSF focuses on maternal and paediatric care, with the aim of reducing the high rates of sickness and death among mothers and children under five.

Since MSF first responded in Sierra Leone—during a cholera outbreak in 1986—we have adapted and expanded our projects to meet the growing needs in the country. Today, our teams monitor the spread of different diseases, including COVID-19, and is helping to boost the pool of skilled and qualified medical staff. In a country where child and maternal death rates are exceptionally high, our activities are focused on children under five, pregnant women and lactating mothers, especially in Kenema, in the country's east.

SOMALIA

In 2022, Somalia faced one of the worst droughts in 40 years after three back-to-back poor rainy seasons, intensifying an already dire health situation. Thousands were forced to flee their homes while seeking food, water, and pasture for the remaining livestock.

In the Sool Region of Somaliland, MSF has supported the General Hospital since 2019 with supplies, trainings, staff, fuel, and other assistance for the hospital. In Sool and two other regions, MSF teams saw more than 4,800 patients with suspected measles between 1 January and the end of April 2022.

SOUTH SUDAN

We run one of our largest assistance programmes worldwide in South Sudan, responding to the many health needs resulting from ongoing conflict, extreme weather events and disease outbreaks.

In 2022, MSF provided a range of healthcare services, including basic and specialist care, and deployed mobile teams to assist displaced people and remote communities in two administrative areas and eight of the country's 10 states.

As well as responding to emergencies and disease outbreaks, we carried out preventive activities, such as vaccination campaigns and seasonal malaria chemoprevention. We also opened an inpatient department (IPD) in a remote area in the west and started rehabilitating a hospital in the south.

NORTHERN SYRIA

Following 11 years of war, a record 14.6 million people need humanitarian assistance in Syria. It is the country with the largest number of internally displaced people (IDPs) in the world, with 6.9 million IDPs, most of whom are women and children. Many have been displaced repeatedly and live in precarious conditions.

In northeast Syria, MSF provided vaccination support across 12 locations, completed in June 2022. We run a primary healthcare clinic, a Noncommunicable Diseases programme, mobile wound care, and a reverse osmosis plant to provide safe drinking water in Al-Hol camp. MSF also supports a hospital, as well as an outpatient department (OPD) which includes an ER, and it has launched a nutrition programme.

UKRAINE

Since escalation of the war in February 2022, we worked with a team of approximately 133 international staff in Ukraine and employed around 580 Ukrainian staff. They work as medical staff (doctors, nurses); psychologists; logistics and administration; and coordination.

Since early September, our teams in the Kharkiv oblast have been able to reach villages, towns and people that were previously inaccessible. The majority of those who had remained in the region are elderly people living with chronic health issues and people with disabilities, including mobility issues.

Our teams run mobile clinics – focusing on areas with damaged or destroyed health facilities or no healthcare presence – providing primary care, including sexual and reproductive health, and psychological first aid and mental health consultations. Due to the high medical needs and increase in regional accessibility, the teams doubled the average rate of monthly medical consultations in September as opposed to previous months.

The teams are also providing non-food items such as hygiene kits, medical donations to health facilities and water treatment systems to IDP shelters. A hotline team also provided medical and psychological consultations and medicine deliveries for the city and the oblast.

YEMEN

MSF has been working periodically in Yemen since 1986 and has been a continuous presence since 2007. We have constantly adapted our activities to best provide urgent assistance to those affected by the conflict, which has killed an estimated 233,000 people since 2015.

In 2022, we delivered more than 700 tons of medical supplies last year, and have worked with almost 2,500 personnel, in addition to supporting the work of more than 1,500 others.

Malnutrition is a persistent risk to children in Yemen. The country sees seasonal and annual peaks, usually linked to the lean season caused by the disruption of agricultural production in rural areas.

Between January and October 2022, 7,597 children with malnutrition came to MSF facilities in Yemen for care, a 36 per cent increase compared to the same period in 2021.

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.

Donated services are included at the value to the charity where this can be quantified. The donated services are presented as income and expenditure in the SOFA.

In 2022 MSF received pro bono assistance from a leading digital marketing agency worth €100,000, for which the directors are very grateful.

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 the company's registered office at 9-11 Upper Baggot Street, Dublin 4.

Statement on relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditor

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, having been appointed during the year, continue in office in accordance with Section 383 (2) of the Companies Act 2014.

Approval of financial statements

The directors approved the financial statements on 26th April 2023.

On behalf of the board

Director

Laura Heavey
26/4/23

Director

AShry
27/4/23

Statement of directors' responsibilities in respect of the Directors' Report and the Financial Statements

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in 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;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use 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.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Director

Laura Heavey

26/4/23

Director

ASL

16

27/4/23

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

MÉDECINS SANS FRONTIÈRES

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 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the Company financial statements, including the summary of significant accounting policies set out in note 2. 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* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

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 2022, 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.

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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**MÉDECINS SANS FRONTIÈRES****Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement out on page 16, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

MÉDECINS SANS FRONTIÈRES

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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 further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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.



Aedín Morkan
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

Date: 26th April 2022

Statement of Financial Activities (including an income and expenditure account)
For the year ended 31 December 2022

	Note	2022			2021		
		Unrestricted	Restricted €'000	Total	Unrestricted	Restricted €'000	Total
Income							
Donations and legacies	3	8,022	2,171	10,193	7,414	713	8,127
Charitable activities	4	657	-	657	641	-	641
Total		8,679	2,171	10,850	8,055	713	8,768
Expenditure							
Fundraising costs	5	2,035	-	2,035	2,169	-	2,169
Charitable activities:							
Grants to operational programmes	6	5,669	1,131	6,800	4,971	829	5,800
Other charitable activities	7	1,100	-	1,100	1,002	-	1,002
Total		8,804	1,131	9,935	8,142	829	8,971
Net (expenditure)/ income for the year		(125)	1,040	915	(87)	(116)	(203)
Transfer between funds	17	-	-	-	(51)	51	-
Net movement in funds		(125)	1,040	915	(138)	(65)	(203)
Fund balances brought forward at 1 January		1,248	19	1,267	1,386	84	1,470
Fund balances carried forward at 31 December		1,123	1,059	2,182	1,248	19	1,267

There were no other gains and losses other than those presented above.
All income and expenditure are in respect of continuing activities.
The notes on pages 23 to 39 form part of these financial statements.

Médecins Sans Frontières
Year ended 31 December 2022

Balance Sheet
As at 31 December 2022

	Note	2022 €'000	2021 €'000
Fixed assets			
Tangible assets	12	205	202
Current assets			
Debtors	13	1,117	1,147
Cash and cash equivalents	14	1,547	352
		2,664	1,499
Current liabilities			
Creditors: Amounts falling due within one year	15	(687)	(435)
Net current assets		1,977	1,064
Net assets		2,182	1,266
Funds			
Unrestricted	17	1,123	1,248
Restricted		1,059	19
		2,182	1,267

The notes on pages 23 to 39 form part of these financial statements.

On behalf of the board

Director
Date

Laura Heavey
26/4/23

Director
Date

[Signature]
27/4/23

Médecins Sans Frontières
Year ended 31 December 2022

Statement of Cash Flows
As at 31 December 2022

	Note	2022 €'000	2021 €'000
Cash flows from operating activities			
Net income /(expenditure)		915	(203)
Depreciation charge	12	28	33
Decrease/(increase) in debtors		31	(95)
Increase/(decrease) in creditors		252	(2,108)
		<u>1,226</u>	<u>(2,373)</u>
Net cash provided by/ (used in) operating activities			
Cash flows from investing activities			
Acquisition of tangible assets	12	(31)	(58)
Cash used in investing activities		(31)	(58)
		<u>1,195</u>	<u>(2,431)</u>
Increase/(decrease) in cash in the year			
Cash balance at 1 January		352	2,783
Cash balance at 31 December		<u><u>1,547</u></u>	<u><u>352</u></u>

Notes to the Financial Statements

1 General Information

These financial statements comprising the Statement of Financial Activities (SOFA), the Balance Sheet, the Statement of Cash Flows, and the related notes constitute the individual financial statements of MSF Ireland for the financial year ended 31 December 2022.

Company Information

Médecins Sans Frontières Ireland is a private company (Company no. 464033) limited by guarantee and is incorporated and domiciled in Ireland. The address of its registered office is 9-11 Upper Baggot Street, Dublin 4. Médecins Sans Frontières is a public benefit entity. Its principal activities are:

- To relieve and promote the relief of sickness and provide medical aid to the injured.
- 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.
- To provide aid to people in need and to victims of natural and man-made disasters, wars, and civil wars, irrespective of race, religion ideology or politics.

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 2022, 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.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities". There have been no material departures from the standards.

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

The financial statements are prepared on the historical cost basis.

Notes to the Financial Statements

2. Accounting policies (continued)

Income recognition

Income is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donations and legacies are recognised when there is evidence of entitlement. Voluntary income is recognised when the income is received. Donations received from individuals and companies using online fundraising platforms to raise funds are recognised when the charity already has an entitlement, it is probable that the donations will be received, and it can be measured reliably. Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation.

Donated services are included at the value to the charity where this can be quantified. The donated services are presented as income and expenditure in the SOFA.

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.

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.

The Company makes annual claims under the scheme of tax relief, operated by the Revenue Commissioners, for donations of money or designated securities made to eligible charities. Claims are submitted in the year following the year of donation and amounts receivable are dependent on the tax status of the donor which cannot be determined by the charity. Income from tax refunds is recognised in the year the related donation is received. The income recognised during the year is estimated based on actual amounts received in previous years.

Expenditure

All expenditure is accounted for on an accruals basis and has been analysed between cost of raising funds and charitable activities.

Charitable Activities

Grants to Operating Programmes are charged to the SOFA when they have been approved and where a contractual commitment has been made to the relevant Operating Centre. Grants represent funds made available to Operating Centres to allocate to MSF projects and comprise of cash funds transferred to the OCs as either unrestricted or restricted grant payments. Grants that have been approved but not yet disbursed at the balance sheet date are carried forward as approved MSF entity commitments and presented as amounts due to MSF entities in the Balance Sheet.

Raising Funds

MSF Ireland does not receive any governmental or institutional funding, therefore wholly relies on private funds raised. The cost of this is reflected in the fundraising expenses related to information sharing events, publications, mailings, and campaign advertising. The fundraising expenses include an allocation of support costs.

Notes to the Financial Statements

2. Accounting policies (continued)

Supply of Staff to Operation Projects

MSF Ireland employs Ireland-based staff on behalf of other MSF entities to carry out critical roles. MSF Ireland recharges these direct payroll costs to the relevant MSF entities however does incur HR support costs which it does not recharge. These expenses also include an allocation of support costs.

Temoignage and advocacy

MSF Ireland incurs communication costs which include direct payroll costs, advocacy events management and communications training. These expenses also include an allocation of general support costs.

Allocation of support costs

Support costs are incurred on those functions that assist the work of MSF Ireland but do not directly undertake charitable activities. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and costs linked to the strategic management of the company.

Grant Making Policy

Grant making is set by the RSA4 agreement governed by the International Office and for MSF Ireland is split 70/30 between OCA (Amsterdam) and OCB (Brussels). Grant papers are drawn up to support the detail on how the Grants issued to OCA and OCB will be allocated and counter-signed by both the relevant OC and MSF Ireland. Grant commitments are accounted for when they are agreed to via the signed grant papers.

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 Commissioners 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.

Notes to the Financial Statements

2. Accounting policies (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
- Furniture and 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.

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.

Notes to the Financial Statements

2. Accounting policies (continued)

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The accounting estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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 forecasting for 2023 is estimated through analysis of fundraising performance by income channel and per month. The performance of the previous two years is also considered in this analysis. Following this analysis there are no indications that MSF Ireland will be impacted by a major drop in income, that would affect our ability to continue as a going concern in the next 12 months.
- Historically MSF Ireland experienced large scale emergencies approximately every 2.9 years, the Covid pandemic and Ukraine conflict have been exceptions to this as they occurred in consecutive years. Early in 2023, the earthquake emergency in Turkey and Northwest Syria has led to an unexpected increase in income for MSF Ireland during February 2023. This may impact income in future months; however, we do not expect an annualised decrease in income.
- There are mitigation plans relevant to specific income channels, which will be implemented in relation to enhancing or at least maintaining the entity as a going concern. An example of this would be re-establishing Door-to-door fundraising to increase regular monthly givers and therefore solidifying the foundations of yearly income. MSF Ireland would also capitalise on donor trends, for example by increasing activities and supporter engagement through digital fundraising. Additionally, in 2022 to mitigate against loss of regular donors, through the withdrawal from the Republic of Ireland of Ulster and KBC Banks, we have carried out campaigns to raise awareness and inform donors to switch to alternative banking arrangements in a timely manner.

Based on the above analysis, Management has concluded that the financial statements for the year ended 31 December 2022 should be prepared on a going concern basis. As a Branch Office entity within the MSF International movement there is no indication from either MSF International or MSF UK that MSF Ireland would not continue as a branch office entity within the movement.

Estimated useful lives of tangible fixed assets

The company reviews annually the estimated useful lives of tangible fixed assets based on the asset's expected utilisation, market demands and future technological development. It is possible that the factors mentioned may change in the future, which could cause a change in estimated useful lives.

There were no changes in the estimated useful lives of tangible fixed assets during 2022.

Income tax on donations

The Company makes annual claims under the scheme of tax relief, operated by the Revenue Commissioners, for donations of money or designated securities made to eligible charities. Claims are submitted in the year following the year of donation and amounts receivable are dependent on the tax status of the donor which cannot be determined by the charity. Amounts receivable are therefore estimated. This estimate is based on actual amounts received in previous years. The estimated amount receivable in relation to 2022 is €878k(2021: €750k).

Notes to the Financial Statements

3 Donations and legacies

All income is generated in Ireland from private individuals, foundations, and corporates. MSF Ireland does not receive any institutional funding.

	2022			2021		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Regular donations	2,388	-	2,388	2,390	-	2,390
Income from appeals	2,229	708	2,937	3,887	559	4,446
Legacies	177	-	177	118	10	128
Charities and trusts	1,039	1,080	2,119	77	50	127
Companies and corporations	1,093	383	1,476	212	34	246
Other income	996	-	996	630	60	690
Pro-Bono Income	100	-	100	100	-	100
Total	8,022	2,171	10,193	7,414	713	8,127

In 2022 and 2021, MSF received pro-bono assistance from a leading digital marketing agency worth €100,000, this equates to 100 hours which were fully utilised.

4 Supply of staff overseas

	2022			2021		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Staff supplied to operational activities	657	-	657	641	-	641
Total	657	-	657	641	-	641

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 who manages each project.

Notes to the Financial Statements

5 Cost of generating funds

	2022			2021		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Fundraising costs	1,821	-	1,821	1,956	-	1,956
Allocation of general support costs	214	-	214	213	-	213
TOTAL	2,035	-	2,035	2,169	-	2,169

Support costs can be broken down as follows:

	2022			2021		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Executive, finance and admin staff costs	87	-	87	95	-	95
Administration	85	-	85	14	-	14
Governance	22	-	22	9	-	9
Audit fee	11	-	11	83	-	83
IT costs	9	-	9	12	-	12
TOTAL	214	-	214	213	-	213

Notes to the Financial Statements

6 Charitable activities – operational grants

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

	2022			2021		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Operational grants						
Afghanistan	249	227	476	-	300	300
India	-	-	-	30	20	50
DRC	850		850	685	165	850
Haiti	350	50	400	-	50	50
High Seas – SAR	-	-	-	400	-	400
Iraq	-	-	-	666	-	666
Nigeria	464	187	651	750	50	800
South Sudan	300	-	300	585	15	600
Syria	250	-	250	200	-	200
Yemen	144	56	200	236	164	400
Central African Republic	-	-	-	204	-	204
Myanmar	400	-	400	385	15	400
Ethiopia	-	-	-	250	50	300
Bangladesh	1,035	15	1,050	-	-	-
Pakistan	297	3	300	-	-	-
Sierra Leone	250	-	250	-	-	-
Somalia	400	-	400	-	-	-
Ukraine	-	593	593	-	-	-
10% OCA & OCB Social Mission Costs	680	-	680	580	-	580
Total grants	5,669	1,131	6,800	4,971	829	5,800
				2022	2021	
				€'000	€'000	
Grant recipient						
MSF Netherlands				4,760	4,060	
MSF Belgium				2,040	1,740	
Total				6,800	5,800	

Notes to the Financial Statements

7 Other charitable activities

	Unrestricted	2022 Restricted €'000	Total	Unrestricted	2021 Restricted €'000	Total
Supply of staff to operational projects						
Operational staff	657	-	657	641	-	641
Operational staff support	179	-	179	124	-	124
Allocation of general support costs	85	-	85	55	-	55
	<u>921</u>	<u>-</u>	<u>921</u>	<u>820</u>	<u>-</u>	<u>820</u>
Support costs can be broken down as follows:						
Executive, finance and admin staff costs	34	-	34	25	-	25
Administration	34	-	34	22	-	22
Governance	9	-	9	3	-	3
Audit fee	4	-	4	2	-	2
IT costs	4	-	4	3	-	3
Total	<u>85</u>	<u>-</u>	<u>85</u>	<u>55</u>	<u>-</u>	<u>55</u>
Temoignage and advocacy						
Salaries, expenses, and office costs	123	-	123	127	-	127
Allocation of general support costs	56	-	56	55	-	55
	<u>179</u>	<u>-</u>	<u>179</u>	<u>182</u>	<u>-</u>	<u>182</u>
Support Costs can be broken down as follows:						
Executive, Finance and Admin staff costs	23	-	23	25	-	25
Administration	22	-	22	22	-	22
Governance	6	-	6	3	-	3
Audit Fee	3	-	3	2	-	2
IT Costs	2	-	2	3	-	3
Total	<u>56</u>	<u>-</u>	<u>56</u>	<u>55</u>	<u>-</u>	<u>55</u>

Notes to the Financial Statements

8 Directors' remuneration

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

There were no reimbursements for directly incurred expenses on MSF Ireland business for any of the trustees in 2022 (2021: €nil). Directors' expenses comprise principally the cost of travel and no such expenses were claimed in 2022 due to limited travel as a result of the COVID-19 pandemic.

9 Net movement in funds

	2022 €'000	2021 €'000
Net movement in funds for the year is stated after charging:		
Auditor's remuneration for statutory audit (inclusive of VAT)	17	13
Foreign exchange losses	<u>1</u>	<u>2</u>

10 Staff numbers and costs

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

	2022	2021
Operational staff working overseas in MSF projects	10	12
Recruitment and support of operational staff	3	2
Fundraising	8	8
Témoignage & Advocacy	2	2
Support and governance	<u>2</u>	<u>3</u>
Total	<u>25</u>	<u>27</u>
	2022	2021
	€'000	€'000
Wages & salaries	1,056	1,218
Social security costs	103	123
Pension costs	<u>93</u>	<u>113</u>
Total	<u>1,252</u>	<u>1,454</u>

Notes to the Financial Statements

10 Staff numbers and costs (continued)

The number of employees with total compensation (excluding employer pension costs) greater than €70,000 are:

	<u>2022</u>	<u>2021</u>
Between €70,000 and €80,000	1	1
Between €80,000 and €90,000	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 was €83,725 (excluding PRSI €9,185 and Pension €8,436) (2021: €81,102 (excluding PRSI €8,962 and Pension €8,160)). The Executive Director is the only member of key management.

Included in total staff costs is an amount of €656,667 (2021: €641,794) 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).

11 Taxation

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

Notes to the Financial Statements

12 Tangible fixed assets

	Structural Alterations €'000	Furniture and Equipment €'000	Computer Hardware €'000	Computer Software €'000	Assets under construction - Eureka €'000	TOTAL €'000
Cost						
At beginning of year	5	4	67	183	63	322
Additions	-		12	-	19	31
Disposals	-	-	(58)	(12)	-	(70)
At end of year	5	4	21	171	82	283
Accumulated Depreciation						
At beginning of year	5	2	65	48	-	120
Charge for the year	-	1	2	25	-	28
Disposals	-	-	(58)	(12)	-	(70)
At end of year	5	3	9	61	-	78
Net book value						
At beginning of year	-	2	2	135	63	202
At end of year	-	1	12	110	82	205

13 Debtors

	2022 €'000	2021 €'000
Amounts due from MSF Entities	107	376
Prepayments	113	4
Accrued Income	878	750
PAYE/PRSI Receivable	4	-
VAT Receivable	15	17
Total	1,117	1,147

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

Notes to the Financial Statements

14 Cash and cash equivalents

	<u>2022</u>	<u>2021</u>
	€'000	€'000
Cash at bank and in hand	1,547	352
	<u>1,547</u>	<u>352</u>

15 Creditors: amounts falling within one year

	<u>2022</u>	<u>2021</u>
	€'000	€'000
Other amounts due to MSF entities	599	128
PAYE/PRSI	-	29
Accruals	44	174
Trade creditors	44	104
Total	<u>687</u>	<u>435</u>

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

16 Analysis of net assets

	<u>2022</u>			<u>2021</u>		
	Fixed Assets	Net Current Assets €'000	Total	Fixed Assets	Net Current Assets €'000	Total
Unrestricted funds	205	918	1,123	203	1,045	1,248
Restricted funds	-	1,059	1,059	-	19	19
Total	<u>205</u>	<u>1,977</u>	<u>2,182</u>	<u>203</u>	<u>1,064</u>	<u>1,267</u>

Notes to the Financial Statements

17 Reconciliation of restricted and unrestricted funds

	1 January 2022 €'000	Income €'000	Transfers €'000	Expenditure €'000	31 December 2022 €'000
Unrestricted funds					
General fund	1,248	8,679	-	(8,804)	1,123
Restricted funds					
Afghanistan	-	230	-	(227)	3
DRC	-	-	-	-	-
Haiti	-	50	-	(50)	-
Iraq	1	-	-	-	1
Nigeria	-	417	-	(186)	231
Pakistan	1	3	-	(3)	1
Philippines	2	-	-	-	2
South Sudan	1	1	-	(1)	1
Syria	13	1	-	-	14
Yemen	1	60	-	(56)	5
Ukraine	-	1,394	-	(593)	801
Bangladesh	-	15	-	(15)	-
Subtotal	19	2,171	-	(1,131)	1059
Total Funds	1,267	10,850	-	(9,935)	2,182

Notes to the Financial Statements

17 Reconciliation of restricted and unrestricted funds

	1 January 2021 €'000	Income €'000	Transfers €'000	Expenditure €'000	31 December 2021 €'000
Unrestricted funds					
General fund	1,386	8,055	(51)	(8,142)	1,248
Restricted funds					
Afghanistan	-	298	2	(300)	-
India	-	13	7	(20)	-
DRC	-	148	17	(165)	-
Haiti	-	45	5	(50)	-
Iraq	1	-	-	-	1
Nigeria	-	50	-	(50)	-
Myanmar	-	15	-	(15)	-
Ethiopia	-	30	20	(50)	-
Pakistan	1	-	-	-	1
Philippines	2	-	-	-	2
South Sudan	-	16	-	(15)	1
Syria	-	13	-	-	13
Yemen	80	85	-	(164)	1
Subtotal	84	713	51	(829)	19
Total Funds	1,470	8,768	-	(8,971)	1,267

Transfers relate to moving funds from unrestricted to restricted funds on guidance from the International Office to meet Emergency Fund requirements.

Notes to the Financial Statements

18 Commitments and contingencies

There were no commitments, contracted or otherwise, at 31 December 2022, 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 an operating lease. Total future minimum lease payments under non-cancellable operating leases are as follows::

	<u>2022</u>	<u>2021</u>
	€'000	€'000
No later than one year	70	70
Later than one year and not later than five years	<u>140</u>	<u>210</u>
	<u>210</u>	<u>280</u>

The amounts charged to the income and expenditure account with respect to this lease in 2022 was €70,000 (2021: €68,513).

19 MSF sections

MSF Ireland works in close collaboration with MSF UK on a number of issues. The Executive Director of MSF Ireland, 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.

MSF has over 40 sections worldwide and key entities relevant to MSF Ireland are listed below:

MSF Belgium	Quai des Charbonnages 62, 1080 Bruxelles, Belgium
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF France	34 Avenue Jean Jaurès, 75019 Paris, France
MSF Germany	Schwedenstrasse 9, 13359 Berlin, Germany
MSF Netherlands	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF International	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Spain	Carrer de Zamora, 54, 08005 Barcelona, Spain
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London EC4A 1AB, England

Transactions with other MSF sections consist of the following:

- Grants transferred for operational programmes, see note 6.
- Other arrangements related to recharged costs, see notes 4 and 7.
- Amounts due from and to other MSF entities are disclosed in notes 13 and 15, respectively.

Notes to the Financial Statements

20 Post balance sheet events

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

21 Related Parties

Refer to notes 4, 6, 7, 13 and 15 for more information on transactions with other MSF entities. MSF Ireland is a branch of Médecins Sans Frontières International. Other MSF entities are considered as related parties.

All members of the Board of Directors completed Related Party declarations for 2022.

Transactions with Key Management Personnel

Other than as set out at Note 10 there were no transactions with key management personnel during the current or previous financial year.

22 Reclassification

Certain prior year comparatives have been regrouped and reclassified on a basis consistent with the current year.

22 Approval of financial statements

The directors approved the financial statements on 26 April 2023.